MINNESOTA CORPORATION INCOME TAX

MINNESOTA CORPORATION INCOME TAX RETURNS FILED DURING CALENDAR YEAR 1981

INCOME TAX BULLETIN NO. 57

COMMISSIONER OF REVENUE
ST. PAUL, MINNESOTA

FOREWORD

This bulletin is a summary of the Minnesota Corporation Income Tax Returns filed in calendar year 1981 and reflects the law as it existed at the time. The first section contains a summary of the filing requirements and an explanation of the terms used, which is followed by a Summary Analysis. The Statistical Appendix contains tables for returns filed in 1981 by size of gross sales, by size of total net income, by size of taxable income, and by industry.

November, 1983

Commissioner of Revenue

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1980 MINNESOTA CORPORATION INCOME TAX RETURN AND INSTRUCTIONS

SUMMARY OF FILING REQUIREMENTS AND EXPLANATION OF TERMS: CORPORATION INCOME TAX RETURNS FILED IN 1981

A corporation was required to file a return if its gross income exceeded $5,000 or if its taxable net income exceeded $500.

The corporation statistics were tabulated from all current-year Minnesota Corporation Income Tax Returns filed during the calendar year ending December 31, 1981. Primarily, 1980 returns were filed in calendar year 1981, for a corporation must file its return 2 1/2 months after the close of its fiscal or calendar year. However, corporations can obtain an extension of time—up to an additional six months—to file their tax returns. Half of the tentative balance due was remitted by the due date of the return, and the other half was due three months after the original due date.

The following is an explanation of the terms used on the statistical tables in this bulletin.

Types of Corporations
Each corporation required to file a return had to pay at least the minimum tax of $100.

Minimum Corportion: One which paid only the $100 minimum tax.

Regular Corporation: One with a tax liability higher than the $100 minimum.

100% Minnesota Corporation: One doing all its business in Minnesota.

Multi-state Corporation: One doing only a portion of its business in Minnesota. This group includes both those whose main offices are in Minnesota and those with main offices elsewhere.

Number of Returns—this includes all returns filed on time during the calendar year, excluding any amended returns. If a corporation filed two returns during 1981 because of extensions or a change in accounting period, both returns were included in the statistics. Delinquent returns were included if they were for a taxable year beginning in 1980.

Certain corporations file returns other than the standard corporation return (Form M-4). These include life insurance companies (Form M-7), other insurance companies (Form M-6), and savings, building and loan corporations (Form M-8BL). The statistics on corporations include information on these returns. Information on bank excise tax returns (Form M-8), appears in a separate section of this bulletin.

Gross Sales—all sales or receipts, less returns and allowances, made anywhere in the world by the corporation filing the return.

Cost of Goods Sold—usually a major deduction from gross sales—includes the actual raw materials or other merchandise bought for the production process or for resale. Included also were the wages and salaries paid to individuals employed directly in the preparation of merchandise for sale. An inventory adjustment was included to account for any change in the cost difference between goods actually produced and goods actually sold. However, if inventories were not an income determining factor, they could be excluded by substituting the cost-of-operations schedule for the cost-of-goods sold schedule.

Total Income—includes gross sales, less returns, allowances, and cost of goods sold or cost of operations, plus dividends, interest, rents, royalties, net gains (losses), and other income not specified above.

Total Net Income—the amount derived by subtracting business deductions such as taxes, interest paid and depreciation from total income. The total net income for a multi-state corporation reflected its operations both in and outside Minnesota.

Minnesota Net Income

"Minnesota net income" was the same as total net income for a corporation that did 100% of its business within Minnesota. For a multi-state corporation, Minnesota net income was that portion of its total net income that it allocated to Minnesota.

Usually, apportionment was based on one of two three-factor formulas using property, payroll, and sales. Corporations had the option of using either an arithmetic average of the percentages of total property, payroll and sales attributed to Minnesota, or a weighted ratio. The weighted formula calls for adding together 15% of the percent of total payroll attributable to Minnesota, 15% of the percent of total property attributable to Minnesota, and 70% of the percent of total sales attributable to Minnesota.

If the three factor formula did not properly reflect tax liability, the taxpayer could apportion on the basis of the ratio of Minnesota sales to total gross earnings. Separate accounting could be used instead of apportionment. Insurance companies apportion on the basis of the ratio of gross premiums collected in Minnesota to all gross premiums.

Total non-apportionable income, if any, is removed from total net income before income is apportioned. The amount of non-apportionable income attributable to Minnesota is added back after apportioning to arrive at Minnesota net income.

Minnesota Taxable Income

Minnesota taxable income was the balance subject to tax after the credits had been deducted from Minnesota net income. Allowable credit deductions were Minnesota contributions, the dividend received credit, and the $500 specific credit to which every corporation was entitled. The amount of Minnesota contributions was limited to 15% of the amount remaining after the dividend received credit and the $500 specific credit had been subtracted from taxable net income.

The taxpayer was allowed to deduct 85% of the dividends received during the taxable year if holding stock in another corporation is not the principal business of the corporate taxpayer. If the corporation owned 80% or more of the stock of any other corporation, it could deduct that portion of the remaining 15% of dividends received which was based on business done in Minnesota by the corporation paying the dividends. If the corporation business consisted principally of holding stock in other corporations, and it held at least 80% of the stock in any other corporation, it could deduct all of the dividends received which were based on business done in Minnesota.

Tax Liability

The corporate income tax rate effective for the 1980 tax year was 12%. After multiplying Minnesota taxable income by 12%, the pollution control credit and the energy credit were subtracted to arrive at the amount of tax liability.

Beginning with tax year 1977, corporations were liable for the Minimum Tax on Tax Preference Items. Tax preference items include certain income and deductions which provide corporations with non-taxable "economic" income. The additional tax on preference items was 40% of the federal preference tax allocated to Minnesota. For corporation returns filed in 1981, 99 corporations reported $245,132 of additional preference tax that was included in the statistics with tax liability.

Each corporation that was required to file a return had to pay at least the minimum tax of $100.

BANK EXCISE TAX RETURNS FILED IN 1981

Statistical data were gathered and tabulated separately from bank excise returns (Form M-8). The bank excise tax is similar to the corporation income tax, so only a brief explanation is given here.

The basis for determining net income is total gross income, less business expenses (exclusive of federal income taxes), paid during the bank's business year. Gross income includes interest, dividends, rents, royalties, capital gains, and other income.

Each bank is considered a single corporation, whether or not it is a part of a larger bank system, and all income from tangible property is assigned to Minnesota. In cases where stocks, bonds or other intangible property constitute stock in trade, the income from trading in intangible property is assignable to the state in which the business is conducted. Income or gains from intangible property held in trust are assigned to Minnesota if the recipient or the grantor of the trust is domiciled within the state, and if the income or gains were taxable to the grantor.

Income and gains received from tangible property not used in the business of the recipient are assigned to Minnesota if the property is within the state.

Banks were subject to a 13.64% excise tax on their net income for income taxable after June 30, 1971, and prior to January 1, 1974. For 1974 and subsequent years, the rate is 12%. The minimum tax for taxable years beginning after December 31, 1972 is $100. This tax is in lieu of all taxes on capital, surplus, property, assets, and shares, except taxes imposed upon real property.

TABLE A
CORPORATION INCOME TAX
RATES, CREDITS, AND FILING REQUIREMENTS
SINCE 1933

Calendar Years	Normal Rate	Additional Tax	Surtax	Total Rate	Specific Credit Against Taxable Income
1933-1936	Tax Table*	-%	-%	-%	$1,000
1937-1938	7%	-	-	7	1,000
1939-1945	6	-	-	6	1,000
1946-1948	6	-	-	6	500
1949-1954**	6	-	5	6.3	500
1955-1956**	6	1	5	7.3	500
1957-1958	6	1	5	7.3	500
1959-1960	7.5	1.8	-	9.3	500
1961-1966	7.5	1.8	10	10.23	500
1967-6/30/71	8.5	1.8	10	11.33	500
7/1/71-12/31/80	12	-	-	12	500

The filing requirements for a corporation were $5,000 gross income or taxable income of $500. The minimum tax for a corporation filing a return was $10 for taxable years beginning on or before December 31, 1972, and $100 for taxable years beginning after that date.

From 1937 through 1956 there was a property-payroll credit against the tax.

*Tax table used from 1933 through 1936:

Net Income	Tax Rate
$ 0 - $ 1,000	1.00%
1,000 - 2,000	1.25
2,000 - 3,000	1.50
3,000 - 4,000	1.75
4,000 - 5,000	2.00
5,000 - 6,000	2.50
6,000 - 7,000	3.00
7,000 - 8,000	3.50
8,000 - 9,000	4.00
9,000 - 10,000	4.50
10,000 and over	5.00

** From 1949 - 1956 there was an annual filing fee of $5.

Note: Budget restrictions and related problems adversely affected the data tabulated from the filed 1981 returns. As such, the normal level of accuracy and reliability, particularily for some of the detail information shown in the tables, may not be present when compared to prior year information. Due to this fact, it was not possible to publish the county tables which otherwise would appear.

Summary Analysis of the Corporation Income Tax Returns Filed in 1981

Minnesota corporation income tax returns filed during calendar year 1981 increased 5.8 percent over those filed in 1980 from 38,083 filed in 1980 to 40,304 in 1981. Approximately 76 percent of the 1981 corporation filers conducted 100 percent of their business in Minnesota.

Tax liability for 1981 decreased by about 8.7 percent from 1980 levels. The average liability for returns filed in 1981 was $7,340 as compared to $8,508 for returns filed in 1980.

As shown on the following table, multi-state corporations accounted for about 72 percent of the reported liability of 1981 filers, while ony 24 percent of the total returns were filed by these corporations. The average liability of multi-state filers was over eight times the average liability of corporations conducting all of their business in Minnesota.

	1981 Corporations	Number of Returns	% of Total	Tax Liability	% of Total	Average Tax
100%	Minnesota Corporations					
	Regular	15,413	38.2%	$ 81,450,020	27.6%	$ 5,284
	Minimum	15,191	37.7	1,519,100	.5	100
	Total	30,604	75.9	82,969,120	28.1	2,711
Multi-	State Corporations					
	Regular	5,366	13.3	212,448,670	71.8	39,591
	Minimum	4,334	10.8	433,400	.1	100
	Total	9,700	24.1	212,882,070	71.9	21,946
All	Corporations					
	Regular	20,779	51.5	293,898,690	99.4	14,144
	Minimum	19,525	48.5	1,952,500	.6	100
	Total	40,304	100.0	295,851,190	100.0	7,340

Manufacturing firms paid about 35 percent of the tax liability for returns filed in 1981, but they accounted for only 11 percent of the total number of returns filed. Transportation, communication and utility firms paid the higest average tax of $34,272, while they accounted for 16 percent of the tax liability but only 3.6 percent of the total returns filed. Corporations involved in service related industries paid the lowest average tax of $2,647.

Major Industry Group	Number of Returns	% of Total	Tax Liability	% of Total	Average Tax
Agriculture	1,232	3.1%	$ 5,062,720	1.7%	$ 4,109
Mining	173	.4	1,425,854	.5	8,241
Construction	3,849	9.5	18,040,804	6.1	4,687
Manufacturing	4,621	11.5	102,412,599	34.6	22,162
Trans., Comm. & Util.	1,432	3.6	49,077,972	16.6	34,272
Wholesale Trade	3,743	9.3	30,364,861	10.3	8,112
Retail Trade	7,002	17.4	30,796,479	10.4	4,398
Fin., Ins. & Real Est.	5,057	12.5	24,009,338	8.1	4,747
Services	8,219	20.4	21,761,798	7.3	2,647
Unclassified	4,976	12.3	12,898,765	4.4	2,592
Total	40,304	100.0%	295,851,190	100.0%	$ 7,340

About 78 percent of the 9,700 multi-state corporations filing income tax returns in 1981 used the three-factor apportionment formula. As shown on the following table, about 17 percent of those corporations using the three-factor apportionment formula had an apportionment factor of less than one percent. These corporations accounted for 67 percent of the total reported gross sales and 9 percent of the liability reported by corporations using the apportionment formula. Filers with apportionment factors of 50 percent of more accounted for only slightly more than one percent of the gross sales of multi-state firms using the apportionment formula, but account for about 29 percent of the reported liability.

3 FACTOR APPORTIONMENT BY APPORTIONMENT FACTOR

Apportionment Factor	Number of Returns	Gross Sales (000)	Total Net Income (000)	Tax Liability
.001 - .999%	1,336	$ 933,526,576	$45,831,666	$ 17,673,647
1.000 - 1.999%	534	157,391,279	11,499,671	10,693,222
2.000 - 2.999	280	94,802,941	4,716,057	11,814,761
3.000 - 3.999	219	37,973,702	1,340,219	4,850,405
4.000 - 4.999	126	11,876,289	377,514	1,899,927
5.000 - 5.999	116	17,719,854	1,151,439	3,584,715
6.000 - 6.999	83	24,357,851	588,490	3,840,160
7.000 - 7.999	76	8,232,532	370,398	2,839,381
8.000 - 8.999	62	5,824,401	152,642	1,275,578
9.000 - 9.999	65	6,040,006	134,279	1,200,430
10.000 - 14.999	235	22,118,601	1,719,316	20,964,532
15.000 - 19.999	201	5,335,365	185,423	3,577,493
20.000 - 29.999	357	22,428,465	681,898	18,707,083
30.000 - 39.999	800	10,587,404	560,186	21,240,430
40.000 - 49.999	403	5,417,788	350,490	17,485,685
50.000 - 59.999	429	3,189,955	124,391	7,845,872
60.000 - 69.999	389	2,889,426	69,695	5,236,954
70.000 - 79.999	445	2,739,913	88,035	7,625,127
80.000 - 89.999	601	4,658,655	299,027	22,684,709
90.000 - 99.999	848	4,567,239	146,963	15,339,313
Total	7,605	1,381,678,242	70,387,799	200,379,424

Minnesota property reported by corporations using 3 factor apportionment for 1981 returns increased by 9 percent over 1980 levels. Minnesota payroll and Minnesota sales, however increased by only 2 percent.

3 FACTOR APPORTIONMENT DATA

Gross Sales			Number of Returns	Tax Liability	Minnesota Property (000)	Minnesota Payroll (000)	Minnesota Sales (000)
$ 0	- $ 4,999		747	$ 8,677,338	$1,561,488	$ 469,390	$2,753,444
5,000	- 49,999		96	91,797	10,036	13,441	17,329
50,000	- 99,999		78	175,695	20,960	9,525	55,563
100,000	- 249,999		269	244,802	17,474	10,379	37,915
250,000	- 499,999		442	555,495	54,278	34,735	104,010
500,000	- 749,999		349	661,432	101,839	46,162	123,191
750,000	- 999,999		289	893,230	54,045	44,865	160,195
1,000,000	- 2,499,999		1,197	5,103,728	356,799	263,944	989,424
2,500,000	- 4,999,999		938	7,738,176	596,249	670,300	1,396,033
5,000,000	- 7,499,999		459	6,087,827	515,502	285,269	1,162,314
7,500,000	- 9,999,999		295	4,507,524	281,271	207,855	1,046,250
10,000,000	- 24,999,999		726	13,868,041	1,024,532	641,669	2,651,572
25,000,000	- 49,999,999		422	15,785,913	1,113,130	677,497	2,368,410
50,000,000	- 99,999,999		345	12,046,969	1,164,925	667,552	2,264,007
100,000,000	- 249,999,999		376	18,018,853	1,934,953	887,537	3,236,110
250,000,000	- 499,999,999		216	14,162,915	1,864,868	503,933	2,386,597
500,000,000	- 999,999,999		137	6,413,157	882,396	411,475	3,276,258
1,000,000,000	- 4,999,999,999		187	72,095,034	9,555,118	3,221,973	12,279,339
5,000,000,000	and over		37	13,251,498	1,010,067	495,697	5,477,335
Total			7,605	200,379,424	22,119,930	9,563,198	41,785,294

While the number of returns using the apportinment formula increased by 8 percent, average Minnesota sales and average liability decreased as compared to the prior year.

3 FACTOR APPORTIONMENT AVERAGE MINNESOTA SALES AND LIABILITY

Gross Sales			Number of Returns	Average MN Sales (000)	Average Liability
$ 0	- $ 4,999		747	$ 3,686	$ 11,616
5,000	- 49,999		96	181	956
50,000	- 99,999		78	712	2,253
100,000	- 249,999		269	141	910
250,000	- 499,999		442	235	1,257
500,000	- 749,999		349	353	1,895
750,000	- 999,999		289	554	3,091
1,000,000	- 2,499,999		1,197	827	4,264
2,500,000	- 4,999,999		938	1,488	8,250
5,000,000	- 7,499,999		459	2,532	13,263
7,500,000	- 9,999,999		295	3,547	15,280
10,000,000	- 24,999,999		726	3,652	19,102
25,000,000	- 49,999,999		422	5,612	37,407
50,000,000	- 99,999,999		345	6,562	34,919
100,000,000	- 249,999,999		376	8,607	47,922
250,000,000	- 499,999,999		216	11,049	65,569
500,000,000	- 999,999,999		137	23,914	46,811
1,000,000,000	- 4,999,999,999		187	65,665	385,535
5,000,000,000	- AND OVER		37	148,036	358,149
TOTAL			7,605	5,494	26,348

Of the 7,605 corporations using the three factor apportionment formula, 4,613 companies used the weighted formula of 15% property, 15% payroll and 70% sales. The remaining 2,992 companies used the arithmetic formula which is the average of the percentages of total property, payroll and sales in Minnesota. Those companies using the weighted option paid over twice as much tax as corporations using the arithmetic option.

For corporations using the weighted option, over 80% had apportionment factors of 20% or more. Many of the corporations using the weighted option have relatively high property and payroll ratios for Minnesota, meaning they are primarily Minnesota based companies. However, a large proportion of their sales are made outside Minnesota allowing them to benefit from the use of the weighted formula by reducing their overall apportionment percentage in comparison to the arithmetic option.

3 FACTOR APPORTIONMENT
WEIGHTED OPTION

Apportionment Factor	Number of Returns	Gross Sales (000's)	Total Net Income (000's)	Tax Liability
.001 - .999	265	$250,463,076	$ 4,834,861	$ 1,312,103
1.000 - 1.999	104	44,576,303	1,717,532	2,619,650
2.000 - 2.999	90	41,066,394	3,637,724	9,241,289
3.000 - 3.999	64	18,557,767	927,030	3,402,666
4.000 - 4.999	41	6,763,619	152,314	747,740
5.000 - 9.999	147	42,220,420	980,687	6,886,908
10.000 - 19.999	205	23,055,355	1,596,254	21,495,331
20.000 - 29.999	260	18,901,065	589,449	16,595,896
30.000 - 39.999	716	9,712,766	544,641	20,776,699
40.000 - 49.999	362	3,231,240	118,698	5,908,640
50.000 - 59.999	379	2,597,222	111,629	7,041,251
60.000 - 69.999	320	2,647,509	59,493	4,486,911
70.000 - 79.999	382	2,049,772	78,088	6,729,028
80.000 - 89.999	516	4,126,648	274,392	20,453,188
90.000 - 99.999	762	4,121,156	113,025	11,976,881
Total	4,613	$474,090,312	$15,735,817	$139,674,181

About 81% of the companies using the arithmetic option had apportionment factors of less than 20%. The corporations that use the arithmetic option are primarily larger companies with headquarters outside Minnesota that make sales in this state.

3 FACTOR APPORTIONMENT
ARITHMETIC OPTION

Apportionment Factor	Number of Returns	Gross Sales (000's)	Total Net Income (000's)	Tax Liability
.001 - .999	1,071	$683,063,500	$40,996,805	$16,361,544
1.000 - 1.999	430	112,814,976	9,782,139	8,073,572
2.000 - 2.999	190	53,736,547	1,078,333	2,573,472
3.000 - 3.999	155	19,415,935	413,189	1,447,739
4.000 - 4.999	85	5,112,670	225,200	1,152,187
5.000 - 9.999	255	19,954,224	1,416,561	5,853,356
10.000 - 19.999	231	4,298,611	308,485	3,046,694
20.000 - 29.999	97	3,527,400	92,449	2,111,187
30.000 - 39.999	84	874,638	15,545	463,731
40.000 - 49.999	41	2,186,548	231,792	11,577,045
50.000 - 59.999	50	592,733	12,762	804,621
60.000 - 69.999	69	241,917	10,202	750,043
70.000 - 79.999	63	690,141	9,947	896,099
80.000 - 89.999	85	532,007	24,635	2,231,521
90.000 - 99.999	86	446,083	33,938	3,362,432
Total	2,992	$907,587,930	$54,651,982	$60,705,243

STATISTICAL APPENDIX

TABLE 1

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF GROSS SALES

ALL CORPORATIONS

GROSS SALES	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
$ 0- $ 4,999	7,159	$853	$1,261,598	$59,097,435	$12,372,740	$545,424	$324,836	$26,641,962
5,000- 49,999	3,123	77,624	31,405	528,206	38,288	10,767	9,511	1,356,881
50,000- 99,999	2,630	194,283	118,159	849,128	35,639	11,054	9,452	1,299,995
100,000- 249,999	5,996	1,089,202	398,553	1,092,722	94,938	42,903	39,480	4,932,790
250,000- 499,999	5,149	1,846,515	869,928	1,793,809	181,802	73,599	61,771	7,541,630
500,000- 749,999	2,753	1,691,572	911,919	1,431,618	155,550	53,674	50,142	6,874,732
750,000- 999,999	1,860	1,610,728	1,667,698	4,965,172	436,885	52,212	47,642	5,662,768
1,000,000- 2,499,999	4,494	7,162,231	4,684,438	6,443,617	550,856	179,127	166,817	19,738,828
2,500,000- 4,999,999	2,354	8,288,961	6,217,548	5,979,273	770,092	160,429	155,958	18,246,170
5,000,000- 7,499,999	980	6,021,023	4,244,728	4,562,333	740,788	135,073	96,247	10,947,503
7,500,000- 9,999,999	565	4,724,817	3,203,093	3,596,274	295,395	75,015	73,651	8,283,077
10,000,000- 24,999,999	1,156	17,973,028	12,329,795	11,206,136	959,164	186,354	181,200	20,712,786
25,000,000- 49,999,999	571	20,887,384	12,990,431	15,852,184	1,569,882	188,349	175,483	19,531,964
50,000,000- 99,999,999	434	30,896,377	18,875,161	16,323,740	2,054,198	158,875	146,417	15,948,258
100,000,000- 249,999,999	431	69,142,211	43,439,776	37,255,276	4,703,770	181,609	162,416	18,955,889
250,000,000- 499,999,999	264	95,283,099	64,535,576	36,342,762	5,372,328	151,820	145,526	17,184,938
500,000,000- 999,999,999	157	112,754,840	74,292,894	40,830,451	4,877,033	63,812	57,148	6,674,623
1,000,000,000-4,999,999,999	287	453,621,926	319,417,775	145,564,455	21,566,038	713,982	612,738	72,853,675
5,000,000,000 AND OVER	41	723,829,646	590,859,316	148,806,214	29,486,108	127,442	115,610	13,263,601
TOTAL	40,304	1,556,215,519	1,160,269,783	542,520,885	86,259,726	3,103,520	2,631,949	295,851,190

TABLE 2

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF GROSS SALES

REGULAR CORPORATIONS

GROSS SALES	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
$ 0- $ 4,999	2,845	$156	$826,514	$28,790,700	$8,467,703	$378,831	$265,127	$26,218,562
5,000- 49,999	840	21,928	10,275	62,381	21,302	9,945	9,388	1,128,581
50,000- 99,999	836	62,655	66,244	94,386	13,126	10,338	9,341	1,120,595
100,000- 249,999	2,746	474,667	162,558	487,674	74,335	40,554	38,481	4,687,798
250,000- 499,999	2,949	1,864,794	467,202	761,936	127,566	63,415	61,215	7,321,630
500,000- 749,999	1,730	1,068,558	551,240	599,479	129,967	51,368	49,988	5,972,432
750,000- 999,999	1,188	1,034,200	1,311,696	1,666,077	276,858	48,238	47,219	5,595,568
1,000,000- 2,499,999	2,994	4,802,515	3,080,284	2,719,892	423,795	168,859	164,534	19,588,828
2,500,000- 4,999,999	1,586	5,570,250	4,422,410	2,199,279	417,452	157,896	153,426	18,169,378
5,000,000- 7,499,999	658	4,038,277	2,938,775	2,080,260	444,867	96,855	95,895	10,915,303
7,500,000- 9,999,999	337	2,926,784	2,030,926	1,547,166	248,444	73,134	71,887	8,262,277
10,000,000- 24,999,999	722	11,350,721	7,884,194	4,497,782	716,663	178,315	174,654	20,669,386
25,000,000- 49,999,999	342	12,116,867	7,874,825	4,535,408	911,580	170,601	165,942	19,589,864
50,000,000- 99,999,999	274	19,351,394	12,065,623	7,567,877	1,320,442	146,182	133,769	15,932,258
100,000,000- 249,999,999	277	44,496,796	27,879,054	22,459,065	3,868,232	177,990	158,917	18,939,689
250,000,000- 499,999,999	180	64,580,458	40,879,296	26,871,642	4,982,053	158,485	144,379	17,176,538
500,000,000- 999,999,999	101	73,568,934	46,284,173	28,765,557	4,580,463	62,085	55,573	6,469,823
1,000,000,000-4,999,999,999	145	308,252,623	210,736,872	107,961,597	20,431,511	789,372	612,737	72,847,475
5,000,000,000 AND OVER	29	615,524,281	504,422,747	127,607,480	25,197,889	122,983	111,151	13,262,481
TOTAL	20,779	1,170,306,050	873,894,108	371,195,638	72,646,248	2,816,646	2,522,735	293,898,690

TABLE 3

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF GROSS SALES

MINIMUM CORPORATIONS

GROSS SALES	NUMBER OF RETURNS	GROSS SALES ($000)	COST OF GOODS SOLD ($000)	TOTAL INCOME ($000)	TOTAL NET INCOME ($000)	MINNESOTA NET INCOME ($000)	TAXABLE INCOME ($000)	TAX LIABILITY
$ 0- $ 4,999	4,314	$697	$435,884	$30,306,735	$3,905,037	$166,593	$59,709	$431,488
5,000- 49,999	2,283	55,704	21,130	465,825	16,986	822	123	228,300
50,000- 99,999	1,794	131,628	51,915	754,742	22,513	716	111	179,400
100,000- 249,999	3,258	534,535	235,995	685,048	20,603	2,349	999	325,800
250,000- 499,999	2,200	781,721	402,726	1,031,073	53,436	10,184	556	220,000
500,000- 749,999	1,023	623,013	360,679	832,139	25,583	2,306	242	102,300
750,000- 999,999	672	576,528	355,994	3,299,695	159,147	3,974	423	67,200
1,000,000- 2,499,999	1,500	2,359,716	1,524,154	3,723,725	127,061	10,268	2,283	150,000
2,500,000- 4,999,999	768	2,718,711	1,795,138	3,779,994	352,648	3,333	2,524	76,800
5,000,000- 7,499,999	322	1,982,746	1,305,953	2,482,873	295,921	38,218	1,152	32,200
7,500,000- 9,999,999	208	1,798,033	1,172,167	2,849,108	54,951	1,881	1,764	20,800
10,000,000- 24,999,999	434	6,622,307	4,445,601	6,708,354	242,501	8,039	6,546	43,400
25,000,000- 49,999,999	229	7,971,317	5,115,606	11,316,776	658,222	9,748	9,461	22,900
50,000,000- 99,999,999	160	11,544,983	6,809,538	8,755,863	733,756	12,693	12,648	16,000
100,000,000- 249,999,999	154	24,645,415	15,560,722	14,796,211	835,538	3,619	3,499	15,400
250,000,000- 499,999,999	84	30,702,641	23,656,280	9,471,120	390,275	1,335	1,147	8,400
500,000,000- 999,999,999	56	39,185,106	28,008,721	12,064,894	296,570	1,727	1,567	5,600
1,000,000,000-4,999,999,999	62	145,369,303	108,681,703	37,602,858	1,134,519	4,618	1	6,200
5,000,000,000 AND OVER	12	108,305,365	86,436,569	21,198,734	4,288,219	4,459	4,459	1,200
TOTAL	19,525	385,909,469	286,375,675	171,324,367	13,613,478	286,874	109,214	1,952,508

TABLE 4

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF GROSS SALES

MULTI-STATE CORPORATIONS

GROSS SALES	NUMBER OF RETURNS	GROSS SALES ($000)	COST OF GOODS SOLD ($000)	TOTAL INCOME ($000)	TOTAL NET INCOME ($000)	MINNESOTA NET INCOME ($000)	TAXABLE INCOME ($000)	TAX LIABILITY
$ 0- $ 4,999	1,446	$61	$1,092,872	$56,028,774	$12,046,616	$219,380	$205,786	$11,995,272
5,000- 49,999	154	3,807	6,223	440,686	28,427	986	869	114,084
50,000- 99,999	116	8,941	51,871	702,057	26,376	1,791	1,648	283,244
100,000- 249,999	346	61,402	29,687	447,896	55,232	3,197	3,093	292,185
250,000- 499,999	550	207,111	105,573	883,252	117,155	9,752	5,720	648,571
500,000- 749,999	423	263,772	144,508	734,843	110,357	8,481	6,738	792,417
750,000- 999,999	368	318,731	911,697	4,411,950	393,662	9,869	9,578	1,057,914
1,000,000- 2,499,999	1,426	2,364,982	1,423,783	4,709,075	429,337	57,608	48,911	5,529,323
2,500,000- 4,999,999	1,114	4,033,743	3,057,279	4,777,911	687,921	78,258	76,915	8,729,899
5,000,000- 7,499,999	550	3,412,399	2,289,532	3,889,553	702,890	97,175	59,768	6,563,059
7,500,000- 9,999,999	356	3,075,463	1,940,688	3,281,997	265,826	45,446	44,596	4,791,544
10,000,000- 24,999,999	864	13,744,515	8,933,615	10,173,119	909,315	136,505	132,508	14,858,205
25,000,000- 49,999,999	497	17,570,862	11,298,336	14,959,739	1,541,122	151,669	147,390	16,171,627
50,000,000- 99,999,999	407	29,146,871	17,836,381	15,759,230	2,039,286	143,963	131,587	14,164,422
100,000,000- 249,999,999	421	67,698,707	42,606,508	36,865,865	4,702,138	179,969	160,818	18,762,814
250,000,000-4,999,999,999	621	657,752,503	456,580,604	221,524,084	31,880,553	914,776	880,663	94,963,889
5,000,000,000 AND OVER	41	723,829,646	590,859,316	148,806,214	29,486,108	127,442	115,610	13,263,601
TOTAL	9,708	1,523,493,436	1,139,812,673	528,316,250	85,342,313	2,186,107	1,952,198	212,882,070

TABLE 5

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF GROSS SALES

100% MINNESOTA CORPORATIONS

GROSS SALES	NUMBER OF RETURNS	GROSS SALES ($000)	COST OF GOODS SOLD ($000)	TOTAL INCOME ($000)	TOTAL NET INCOME ($000)	MINNESOTA NET INCOME ($000)	TAXABLE INCOME ($000)	TAX LIABILITY
$ 0- $ 4,999	5,713	$792	$169,526	$3,068,661	$326,124	$326,124	$119,058	$14,646,690
5,000- 49,999	2,969	73,817	25,182	87,520	9,861	9,861	8,642	1,242,717
50,000- 99,999	2,514	185,342	66,288	147,071	9,263	9,263	7,806	1,096,751
100,000- 249,999	5,650	947,880	368,866	644,826	39,706	39,706	36,387	4,648,685
250,000- 499,999	4,599	1,639,484	764,355	909,757	63,847	63,847	56,051	6,893,059
500,000- 749,999	2,338	1,427,799	767,411	696,778	45,193	45,193	43,404	5,282,315
750,000- 999,999	1,492	1,291,997	755,993	553,222	42,343	42,343	38,064	4,604,854
1,000,000- 2,499,999	3,068	4,797,329	3,175,655	1,734,542	121,519	121,519	117,986	14,209,505
2,500,000- 4,999,999	1,240	4,255,218	3,140,269	1,201,362	82,171	82,171	79,035	9,516,271
5,000,000- 7,499,999	430	2,608,624	2,035,196	672,780	37,898	37,898	36,479	4,384,444
7,500,000- 9,999,999	189	1,649,354	1,262,485	394,277	29,569	29,569	29,055	3,491,533
10,000,000- 24,999,999	292	4,228,513	3,396,180	1,033,017	49,849	49,849	48,692	5,854,581
25,000,000- 49,999,999	74	2,516,522	1,692,095	892,445	28,680	28,680	28,013	3,369,337
50,000,000- 99,999,999	27	1,749,586	1,038,780	564,510	14,912	14,912	14,830	1,783,836
100,000,000- 249,999,999	10	1,443,584	833,268	389,411	1,640	1,640	1,598	192,275
250,000,000-4,999,999,999	7	3,986,562	1,745,641	1,213,584	14,838	14,838	14,741	1,769,347
TOTAL	30,604	32,702,083	21,257,110	14,283,755	917,413	917,413	679,751	82,969,128

TABLE 6

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF TOTAL NET INCOME

ALL CORPORATIONS

TOTAL NET INCOME	NUMBER OF RETURNS	GROSS SALES ($000)	COST OF GOODS SOLD ($000)	TOTAL INCOME ($000)	TOTAL NET INCOME ($000)	MINNESOTA NET INCOME ($000)	TAXABLE INCOME ($000)	TAX LIABILITY
LOSS - $ 499	14,497	$273,517,459	$202,934,575	$95,293,243	$0	$8,379	$5,763	$2,126,586
$ 500 - 4,999	4,803	4,584,953	2,513,258	1,891,923	18,197	9,916	7,497	1,885,765
5,000 - 9,999	2,868	2,558,823	1,349,121	1,291,709	19,341	18,471	16,489	1,985,257
10,000 - 14,999	1,870	1,712,629	1,021,299	533,264	22,262	21,125	19,614	2,366,627
15,000 - 19,999	1,479	1,164,549	768,685	454,979	25,838	23,705	22,216	2,659,543
20,000 - 24,999	1,236	2,807,079	1,574,235	496,622	27,079	25,341	23,733	2,852,738
25,000 - 29,999	984	1,243,541	892,425	401,977	26,466	24,522	23,148	2,789,188
30,000 - 34,999	800	1,281,004	931,377	466,284	25,551	23,388	22,288	2,665,677
35,000 - 39,999	668	1,667,989	1,214,569	581,872	24,631	21,725	20,681	2,483,837
40,000 - 49,999	1,105	2,216,430	1,572,423	727,271	49,072	43,359	41,561	4,983,894
50,000 - 59,999	868	2,810,899	2,146,772	695,133	47,087	40,297	38,715	4,685,885
60,000 - 69,999	605	2,058,725	1,603,559	588,552	38,832	33,446	32,278	3,832,666
70,000 - 79,999	490	1,321,955	853,204	410,264	36,442	30,981	28,652	3,443,397
80,000 - 89,999	417	1,068,264	776,111	349,294	35,214	29,668	28,828	3,458,329
90,000 - 99,999	283	678,483	446,108	254,259	26,693	21,101	20,308	2,488,851
100,000 - 149,999	996	4,613,748	3,217,277	1,844,696	119,998	89,343	85,881	10,291,639
150,000 - 199,999	528	3,883,094	2,835,828	1,144,774	91,269	68,846	57,789	6,924,241
200,000 - 249,999	338	2,123,121	1,564,485	837,263	75,787	44,879	42,535	5,111,951
250,000 - 499,999	812	7,784,734	5,567,884	3,617,848	288,312	158,873	147,224	17,429,184
500,000 - 999,999	578	14,596,708	11,487,960	4,534,136	407,325	154,984	146,177	17,264,141
1,000,000 - 4,999,999	983	53,245,388	37,779,819	22,616,496	2,281,767	379,854	340,991	39,103,886
5,000,000 AND OVER	1,096	1,170,235,952	877,220,489	404,368,946	82,581,371	1,834,566	1,459,749	156,961,434
TOTAL	48,304	1,556,215,519	1,160,269,783	542,520,085	86,259,726	3,183,529	2,631,949	295,851,198

TABLE 7

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF TOTAL NET INCOME

REGULAR CORPORATIONS

TOTAL NET INCOME	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
LOSS - $ 499	157	$2,306,625	$1,777,231	$943,928	$0	$2,464	$3,548	$492,586
$ 500 - 4,999	3,044	1,926,611	1,397,573	552,042	8,115	8,087	6,889	829,865
5,000 - 9,999	2,737	1,656,964	1,097,446	625,807	15,460	18,111	16,397	1,972,157
10,000 - 14,999	1,811	1,634,242	982,937	478,737	21,550	20,917	19,590	2,360,727
15,000 - 19,999	1,420	1,881,921	719,068	414,919	24,038	23,252	22,157	2,653,643
20,000 - 24,999	1,182	1,620,415	1,225,896	448,434	25,891	24,798	23,731	2,847,338
25,000 - 29,999	946	1,204,549	867,186	384,458	25,449	24,085	23,145	2,785,388
30,000 - 34,999	762	1,117,188	800,151	421,207	24,317	22,923	22,138	2,661,877
35,000 - 39,999	624	1,266,957	935,632	435,396	23,002	21,276	20,678	2,479,437
40,000 - 49,999	1,055	2,131,053	1,514,073	676,975	46,844	42,779	41,531	4,978,894
50,000 - 59,999	817	1,845,941	1,373,680	461,324	44,303	39,465	38,487	4,599,985
60,000 - 69,999	573	1,388,085	951,220	397,559	36,767	32,881	31,922	3,829,466
70,000 - 79,999	462	1,231,859	795,765	342,812	34,355	29,284	28,637	3,440,597
80,000 - 89,999	396	963,734	696,938	318,122	33,446	29,490	28,827	3,456,229
90,000 - 99,999	257	682,383	398,181	224,012	24,236	20,670	20,154	2,405,451
100,000 - 149,999	910	3,882,144	2,751,889	1,448,547	109,583	87,871	85,685	10,283,039
150,000 - 199,999	474	3,475,963	2,561,265	988,797	81,969	59,533	57,733	6,918,841
200,000 - 249,999	292	1,687,351	1,229,185	708,832	65,367	43,548	42,501	5,107,351
250,000 - 499,999	706	6,385,208	4,588,163	2,281,446	251,398	152,897	145,573	17,418,586
500,000 - 999,999	485	11,771,962	9,340,879	3,321,651	341,623	149,482	144,113	17,254,841
1,000,000 - 4,999,999	758	42,382,544	38,745,682	14,811,712	1,753,258	348,645	329,763	39,880,586
5,000,000 AND OVER	911	1,078,822,351	807,142,748	341,316,929	69,652,877	1,615,288	1,369,544	156,042,934
TOTAL	20,779	1,170,386,858	873,894,108	371,195,638	72,646,248	2,816,646	2,522,735	293,893,690

TABLE 8

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF TOTAL NET INCOME

MINIMUM CORPORATIONS

TOTAL NET INCOME	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
LOSS - $ 499	16,348	$271,210,834	$201,157,344	$94,349,323	$0	$5,975	$2,223	$1,634,000
$ 500 - 4,999	1,759	2,578,342	1,115,685	539,881	2,082	1,829	608	175,900
5,000 - 9,999	131	981,859	251,675	665,992	881	360	12	13,100
10,000 - 14,999	59	78,387	38,362	54,527	712	208	24	5,900
15,000 - 19,999	59	82,628	49,617	40,860	992	453	59	5,900
20,000 - 24,999	54	386,664	348,339	48,188	1,188	543	2	5,400
25,000 - 29,999	38	38,992	25,239	17,519	1,017	437	3	3,800
30,000 - 34,999	38	163,816	131,224	45,077	1,234	385	78	3,800
35,000 - 39,999	44	401,032	278,937	146,476	1,629	449	3	4,400
40,000 - 49,999	50	85,377	56,350	50,296	2,228	571	30	5,000
50,000 - 59,999	51	964,958	773,092	233,809	2,784	832	228	5,100
60,000 - 69,999	32	750,640	652,339	110,993	2,065	645	356	3,200
70,000 - 79,999	28	90,896	57,439	67,452	2,887	1,617	15	2,800
80,000 - 89,999	21	184,530	79,173	31,172	1,768	178	1	2,100
90,000 - 99,999	26	76,180	47,927	30,247	2,457	431	146	2,600
100,000 - 149,999	86	731,596	465,468	404,149	10,415	1,472	196	8,600
150,000 - 199,999	54	487,131	274,563	155,977	9,300	1,313	56	5,400
200,000 - 249,999	46	435,770	335,300	128,431	10,420	1,331	34	4,600
250,000 - 499,999	106	1,319,526	978,841	1,335,602	36,914	6,776	1,651	10,600
500,000 - 999,999	93	2,824,746	2,147,881	1,212,485	66,302	5,502	2,864	9,300
1,000,000 - 4,999,999	225	10,862,844	7,833,937	8,684,784	528,589	31,209	11,228	22,500
5,000,000 AND OVER	185	91,413,601	70,877,741	63,052,017	12,928,494	224,358	98,205	18,500
TOTAL	19,525	385,989,469	286,375,675	171,324,367	13,613,478	286,874	109,214	1,952,500

TABLE 9

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF TOTAL NET INCOME

MULTI-STATE CORPORATIONS

TOTAL NET INCOME	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
LOSS - $ .499	3,050	$262,563,713	$196,184,300	$88,680,957	$0	$8,379	$4,845	$624,793
$ 500 - 4,999	233	1,148,379	839,514	352,744	577	296	598	82,791
5,000 - 9,999	233	1,049,107	358,945	698,487	1,607	737	627	82,483
10,000 - 14,999	196	276,551	165,953	105,402	2,353	1,216	1,078	132,898
15,000 - 19,999	176	226,519	144,212	83,664	2,979	1,654	1,469	176,454
20,000 - 24,999	163	579,575	472,277	116,767	3,576	1,838	1,716	208,851
25,000 - 29,999	164	411,168	291,103	132,100	4,398	2,454	2,288	277,133
30,000 - 34,999	154	377,332	249,485	153,488	4,933	2,699	2,538	308,832
35,000 - 39,999	150	1,076,556	785,586	375,986	5,534	2,628	2,536	307,128
40,000 - 49,999	239	1,089,630	774,898	332,724	10,646	4,924	4,748	570,495
50,000 - 59,999	258	1,909,385	1,492,282	416,671	14,009	7,219	6,992	818,677
60,000 - 69,999	187	1,289,289	1,063,468	253,548	12,804	6,618	6,376	724,757
70,000 - 79,999	176	620,872	450,909	212,676	13,149	7,608	6,849	726,581
80,000 - 89,999	138	491,756	349,916	169,285	11,678	6,132	5,954	716,875
90,000 - 99,999	115	318,408	289,299	120,665	10,870	5,278	5,155	605,899
100,000 - 149,999	473	2,807,812	1,843,985	1,206,865	57,312	26,657	26,176	3,112,139
150,000 - 199,999	299	2,763,874	2,127,900	733,182	51,784	21,361	20,604	2,451,118
200,000 - 249,999	225	1,763,929	1,306,660	698,486	50,704	19,796	19,147	2,298,130
250,000 - 499,999	559	6,472,515	4,733,712	3,071,117	200,945	71,506	68,207	7,968,472
500,000 - 999,999	499	14,017,540	11,092,193	4,181,518	353,162	180,741	97,605	11,512,504
1,000,000 - 4,999,999	929	52,346,731	37,068,932	22,303,888	2,181,762	279,849	259,559	29,330,378
5,000,000 AND OVER	1,084	1,169,892,803	877,807,232	483,924,278	82,348,331	1,606,526	1,487,953	149,845,568
TOTAL	9,708	1,523,493,436	1,139,612,673	528,316,250	85,342,313	2,186,187	1,952,198	212,882,870

TABLE 10

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF TOTAL NET INCOME

100% MINNESOTA CORPORATIONS

TOTAL NET INCOME	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
LOSS - $ .499	13,447	$10,953,746	$6,750,275	$6,612,286	$0	$0	$918	$1,501,713
$ 500 - 4,999	4,578	3,356,574	1,673,744	739,179	9,620	9,620	6,907	922,974
5,000 - 9,999	2,635	1,589,716	990,176	593,302	17,734	17,734	15,782	1,902,774
10,000 - 14,999	1,674	1,436,078	855,346	427,862	19,909	19,909	18,544	2,233,729
15,000 - 19,999	1,383	938,030	624,473	371,315	22,051	22,051	20,747	2,483,687
20,000 - 24,999	1,073	1,427,504	1,101,958	379,855	23,503	23,503	22,017	2,643,887
25,000 - 29,999	820	832,373	601,322	269,877	22,068	22,068	20,868	2,511,967
30,000 - 34,999	646	903,672	681,972	312,876	20,618	20,618	19,670	2,356,845
35,000 - 39,999	518	591,433	428,983	205,886	19,097	19,097	18,145	2,176,709
40,000 - 49,999	866	1,126,800	797,525	394,547	38,426	38,426	36,813	4,412,599
50,000 - 59,999	619	981,314	654,490	278,462	33,078	33,078	31,723	3,786,328
60,000 - 69,999	418	769,436	540,099	255,884	26,828	26,828	25,988	3,107,989
70,000 - 79,999	314	701,883	402,295	197,588	23,293	23,293	22,603	2,716,896
80,000 - 89,999	279	576,588	426,195	180,089	23,536	23,536	22,874	2,741,454
90,000 - 99,999	168	360,883	236,809	133,594	15,823	15,823	15,145	1,802,952
100,000 - 149,999	523	1,805,928	1,373,292	637,831	62,686	62,686	59,705	7,179,588
150,000 - 199,999	229	1,119,220	707,928	411,592	39,485	39,485	37,185	4,473,123
200,000 - 249,999	113	359,192	257,825	146,777	25,083	25,083	23,388	2,813,821
250,000 - 499,999	253	1,232,219	833,292	545,931	87,367	87,367	79,817	9,460,634
500,000 - 999,999	79	579,168	395,767	352,626	54,163	54,163	48,572	5,751,637
1,000,000 - 4,999,999	54	898,657	710,087	312,608	100,005	100,005	81,432	9,772,716
5,000,000 AND OVER	12	343,149	213,257	444,668	233,040	233,040	51,796	6,215,866
TOTAL	30,604	32,722,883	21,257,110	14,203,755	917,413	917,413	679,751	82,969,120

TABLE 11

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME

ALL CORPORATIONS

MINNESOTA TAXABLE INCOME	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
LOSS - $ 499	18,668	$373,667,484	$278,683,928	$129,713,859	$8,371,593	$176,037	$0	$1,945,340
$ 500 - 4,999	4,730	16,020,263	11,704,638	6,126,661	775,316	20,413	10,233	1,226,239
5,000 - 9,999	2,919	21,585,358	15,758,291	6,640,888	432,035	22,622	19,733	2,356,193
10,000 - 14,999	1,961	4,953,383	3,199,662	2,223,589	372,279	24,862	23,339	2,799,726
15,000 - 19,999	1,582	9,514,639	6,840,532	3,779,475	492,175	28,524	26,808	3,205,147
20,000 - 24,999	1,239	5,943,073	3,622,589	2,801,874	415,959	28,699	27,174	3,229,147
25,000 - 29,999	1,005	13,198,725	9,655,561	4,742,562	780,946	28,877	26,957	3,223,514
30,000 - 34,999	829	5,815,872	4,582,312	1,855,793	212,828	27,324	26,453	3,132,197
35,000 - 39,999	629	7,088,942	4,957,943	2,706,785	776,937	24,161	23,204	2,765,573
40,000 - 49,999	1,123	17,828,428	13,689,750	5,607,884	642,139	51,875	49,756	5,937,707
50,000 - 59,999	826	12,713,222	9,467,754	3,914,897	550,863	46,077	44,967	5,279,731
60,000 - 69,999	581	12,018,774	8,888,339	4,397,989	542,591	38,929	37,353	4,361,285
70,000 - 79,999	471	6,187,691	4,119,770	2,621,379	540,253	37,715	35,803	4,152,392
80,000 - 89,999	393	4,606,809	4,833,888	2,436,490	481,703	33,915	33,168	3,880,174
90,000 - 99,999	295	27,419,403	17,138,134	11,379,597	2,183,106	31,482	27,854	3,317,750
100,000 - 149,999	931	52,320,808	39,441,918	17,633,854	2,236,905	117,956	112,237	13,191,889
150,000 - 199,999	442	50,912,389	37,088,084	16,354,838	3,963,636	78,934	76,539	8,811,472
200,000 - 249,999	276	81,588,304	62,494,294	19,436,370	2,419,248	63,251	61,462	6,879,924
250,000 - 499,999	665	175,501,121	127,771,362	68,518,793	12,824,153	239,623	233,239	26,408,476
500,000 - 999,999	371	121,053,659	82,502,170	43,085,947	8,387,589	275,873	254,624	28,123,875
1,000,000 - 4,999,999	315	397,572,398	332,861,433	107,959,566	22,256,727	707,409	628,642	67,421,139
5,000,000 AND OVER	61	136,872,862	80,967,511	78,593,395	17,560,755	998,962	853,212	94,203,108
TOTAL	40,304	1,556,215,519	1,160,269,783	542,520,003	86,259,726	3,183,520	2,631,949	295,851,190

TABLE 12

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME

REGULAR CORPORATIONS

MINNESOTA TAXABLE INCOME	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
LOSS - $ 499	80	$1,937,608	$1,377,704	$889,608	$33,652	$3,840	$0	$87,348
$ 500 - 4,999	4,008	11,924,274	8,194,307	4,792,974	496,557	14,936	9,488	1,154,039
5,000 - 9,999	2,901	21,245,467	15,697,426	6,157,122	373,672	22,500	19,617	2,354,393
10,000 - 14,999	1,954	4,952,431	3,199,662	1,897,957	343,405	24,775	23,256	2,799,026
15,000 - 19,999	1,574	9,589,649	6,840,174	2,902,932	446,241	28,273	26,672	3,204,347
20,000 - 24,999	1,229	5,871,910	3,565,333	2,651,735	402,913	28,470	26,951	3,228,147
25,000 - 29,999	1,001	13,193,962	9,655,303	4,640,364	780,526	28,765	26,846	3,223,114
30,000 - 34,999	820	5,510,514	4,380,380	1,726,183	202,787	26,999	26,163	3,131,297
35,000 - 39,999	625	6,847,262	4,957,862	2,618,400	760,494	24,016	23,059	2,765,173
40,000 - 49,999	1,119	17,826,376	13,689,750	5,363,521	631,797	51,701	49,583	5,937,307
50,000 - 59,999	812	12,638,574	9,447,214	3,645,925	477,669	45,315	44,212	5,278,351
60,000 - 69,999	566	11,898,681	8,881,930	3,524,166	510,465	37,944	36,376	4,359,785
70,000 - 99,999	1,147	40,193,126	26,891,792	15,899,808	3,845,914	102,097	95,015	11,349,116
100,000 - 149,999	915	51,976,071	39,441,918	15,366,102	2,118,016	115,984	110,271	13,198,289
150,000 - 199,999	426	50,399,852	36,687,788	15,586,558	3,850,489	76,256	73,778	8,809,872
200,000 - 249,999	262	81,988,797	62,494,294	17,892,244	2,273,657	60,199	58,418	6,878,524
250,000 - 499,999	633	174,619,997	127,363,141	63,857,314	11,412,102	229,119	222,383	26,405,276
500,000 - 999,999	353	119,632,869	82,349,601	38,881,395	8,057,609	243,291	242,054	28,121,275
1,000,000 - 4,999,999	298	392,274,697	328,691,018	98,517,441	20,146,516	668,206	589,566	67,419,439
5,000,000 AND OVER	56	136,772,813	80,967,511	73,184,689	16,361,847	964,760	819,035	94,202,688
TOTAL	28,779	1,178,386,050	873,894,188	371,195,638	72,646,248	2,816,646	2,522,735	293,898,690

TABLE 13

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME

MINIMUM CORPORATIONS

MINNESOTA TAXABLE INCOME	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
LOSS - $ 499	18,580	$371,729,796	$277,306,224	$128,823,451	$8,337,941	$172,997	$0	$1,858,000
$ 500 - 4,999	722	4,895,989	3,510,331	1,333,687	278,759	5,477	745	72,200
5,000 - 9,999	18	259,891	60,865	482,966	58,361	122	116	1,800
10,000 - 14,999	7	952	0	325,552	28,874	87	83	700
15,000 - 19,999	8	4,990	358	876,543	45,934	251	128	800
20,000 - 24,999	10	71,163	57,176	150,139	13,046	229	223	1,000
25,000 - 29,999	4	4,763	258	102,198	420	112	111	400
30,000 - 34,999	9	305,358	261,932	129,610	10,033	325	290	900
35,000 - 39,999	4	153,680	81	88,385	16,443	145	145	400
40,000 - 49,999	4	2,052	0	244,363	10,342	174	173	400
50,000 - 59,999	14	74,648	20,540	268,972	73,194	762	755	1,400
60,000 - 69,999	15	128,173	6,409	873,823	32,126	985	977	1,500
70,000 - 99,999	12	28,777	0	536,458	159,148	1,015	1,010	1,200
100,000 - 149,999	16	344,737	0	2,266,952	118,889	1,972	1,966	1,600
150,000 - 199,999	16	512,537	400,296	768,280	113,227	2,678	2,769	1,600
200,000 - 249,999	14	499,507	0	1,544,126	145,591	3,052	3,044	1,400
250,000 - 499,999	32	881,124	488,221	5,453,479	612,051	10,504	10,856	3,200
500,000 - 999,999	18	1,421,590	152,569	4,204,552	249,980	12,582	12,570	1,800
1,000,000 - 4,999,999	17	5,297,693	4,170,415	17,442,125	2,110,211	39,203	39,076	1,700
5,000,000 AND OVER	5	180,049	0	5,408,706	1,198,908	34,202	34,177	500
TOTAL	19,525	385,909,469	286,375,675	171,324,367	13,613,478	286,874	109,214	1,952,500

TABLE 14

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME

MULTI-STATE CORPORATIONS

MINNESOTA TAXABLE INCOME	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
LOSS - $ 499	4,032	$361,237,171	$271,609,777	$122,787,542	$8,256,773	$61,217	$0	$415,426
$ 500 - 4,999	710	13,778,783	10,885,419	5,468,033	761,583	6,680	1,587	188,391
5,000 - 9,999	469	20,078,131	14,841,755	6,046,454	412,925	3,514	3,176	370,865
10,000 - 14,999	350	3,545,868	2,357,775	1,832,989	351,877	4,468	4,164	495,336
15,000 - 19,999	302	8,087,038	5,791,734	3,333,848	469,180	5,529	5,111	602,766
20,000 - 24,999	264	4,942,681	2,885,030	2,488,750	393,436	6,176	5,800	665,955
25,000 - 29,999	216	12,406,596	9,887,076	4,484,281	678,298	4,229	5,817	685,150
30,000 - 34,999	189	4,924,430	3,924,584	1,534,521	191,755	4,259	4,035	498,894
35,000 - 39,999	147	6,293,149	4,542,437	2,505,235	758,429	5,653	5,415	633,153
40,000 - 49,999	279	16,672,350	12,888,544	5,208,624	603,150	12,886	12,356	1,454,735
50,000 - 59,999	241	11,838,443	8,829,022	3,655,003	518,547	13,761	13,151	1,476,754
60,000 - 69,999	184	11,298,448	8,386,835	4,152,432	516,898	12,428	11,858	1,386,792
70,000 - 79,999	155	5,595,236	3,688,193	2,432,368	514,389	11,851	11,508	1,336,687
80,000 - 89,999	133	6,891,226	4,455,315	2,272,044	459,352	11,564	11,244	1,268,583
90,000 - 99,999	137	26,898,881	16,756,132	11,206,995	2,165,333	13,709	12,954	1,524,617
100,000 - 149,999	428	50,666,198	38,195,672	17,059,438	2,172,283	53,334	52,014	5,956,424
150,000 - 199,999	229	49,835,296	36,416,978	15,958,885	3,925,240	40,538	39,739	4,410,866
200,000 - 249,999	168	81,244,174	62,249,385	19,277,784	2,394,891	38,896	37,555	3,995,558
250,000 - 499,999	443	174,379,137	127,015,720	68,028,236	11,946,795	162,265	157,091	17,282,202
500,000 - 999,999	299	120,476,294	82,106,706	42,748,696	8,253,778	232,862	206,093	22,376,819
1,000,000 - 4,999,999	270	396,675,001	332,152,338	107,631,969	22,129,872	519,754	544,947	57,377,461
5,000,000 AND OVER	55	136,529,713	88,754,254	78,299,891	17,469,137	907,344	884,589	88,368,336
TOTAL	9,700	1,523,493,436	1,139,012,673	528,316,258	85,342,313	2,186,107	1,952,198	212,882,870

TABLE 15

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME

100% MINNESOTA CORPORATIONS

MINNESOTA TAXABLE INCOME	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
LOSS - $ 499	14,628	$12,438,233	$7,074,151	$7,085,517	$114,820	$114,820	$0	$1,529,914
$ 500 - 4,999	4,020	2,241,480	1,619,219	658,628	13,733	13,733	8,646	1,037,848
5,000 - 9,999	2,450	1,427,227	916,536	593,634	19,108	19,108	16,557	1,985,328
10,000 - 14,999	1,611	1,408,315	841,887	390,600	20,402	20,402	19,173	2,304,390
15,000 - 19,999	1,200	1,427,601	1,048,798	445,627	22,995	22,995	21,689	2,602,381
20,000 - 24,999	975	1,080,392	737,479	313,125	22,523	22,523	21,374	2,563,192
25,000 - 29,999	789	792,129	568,485	258,281	22,648	22,648	21,140	2,538,364
30,000 - 34,999	640	891,442	657,728	321,272	21,065	21,065	20,418	2,442,103
35,000 - 39,999	482	707,793	415,586	281,550	18,508	18,508	17,789	2,132,420
40,000 - 49,999	844	1,156,078	809,206	407,260	38,989	38,989	37,400	4,482,972
50,000 - 59,999	585	874,779	638,732	259,894	32,316	32,316	31,816	3,802,977
60,000 - 69,999	397	720,334	501,504	245,557	26,501	26,501	25,503	3,054,493
70,000 - 79,999	316	592,455	431,577	189,011	25,864	25,864	23,495	2,815,705
80,000 - 89,999	260	515,583	378,573	162,446	22,351	22,351	21,924	2,611,671
90,000 - 99,999	158	520,522	382,002	172,602	17,773	17,773	14,900	1,793,133
100,000 - 149,999	503	1,654,610	1,246,246	573,624	64,622	64,622	60,223	7,235,465
150,000 - 199,999	213	1,077,093	671,114	396,833	38,396	38,396	36,888	4,401,406
200,000 - 249,999	108	344,130	244,909	158,586	24,357	24,357	23,907	2,884,366
250,000 - 499,999	222	1,121,984	755,642	482,557	77,358	77,358	76,148	9,126,274
500,000 - 999,999	72	577,365	395,464	345,251	53,811	53,811	48,531	5,746,256
1,000,000 - 4,999,999	45	897,389	709,095	327,597	127,655	127,655	83,695	10,043,698
5,000,000 AND OVER	6	343,149	213,257	294,304	91,618	91,618	48,623	5,834,764
TOTAL	30,604	32,722,083	21,257,110	14,203,755	917,413	917,413	679,751	82,969,120

TABLE 16

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY MAJOR INDUSTRY GROUP

ALL CORPORATIONS

MAJOR INDUSTRY GROUP	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
AGRICULTURE	1,232	$4,832,705	$3,868,249	$1,110,494	$276,136	$43,032	$42,053	$5,062,720
MINING	173	8,946,722	5,846,659	3,821,382	1,017,465	12,947	12,482	1,425,854
CONSTRUCTION	3,849	15,098,992	12,352,239	3,095,597	473,817	156,331	149,121	18,040,804
MANUFACTURING	4,621	773,716,874	558,889,399	249,878,758	49,023,494	945,142	855,574	102,412,599
TRANS., COMM. & UTIL.	1,432	60,145,677	30,012,264	39,596,814	3,353,199	457,269	409,946	49,077,972
WHOLESALE TRADE	3,743	135,489,880	111,862,116	23,362,677	3,544,552	272,897	252,592	30,364,061
RETAIL TRADE	7,802	79,230,120	55,810,377	33,886,447	2,952,498	273,304	254,533	30,796,479
FIN., INS. & REAL EST.	5,857	213,281,841	199,344,401	94,858,702	13,482,471	498,760	367,778	24,889,338
SERVICES	8,219	37,581,799	20,888,861	28,982,164	2,116,706	242,611	178,160	21,761,798
UNCLASSIFIED	4,976	227,978,999	162,876,018	72,734,978	10,819,388	201,227	109,710	12,898,765
TOTAL	40,304	1,556,215,519	1,160,269,783	542,520,885	86,259,726	3,183,520	2,631,949	295,851,190

TABLE 17

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY MAJOR INDUSTRY GROUP

REGULAR CORPORATIONS

MAJOR INDUSTRY GROUP	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
AGRICULTURE	735	$3,819,466	$3,036,598	$896,317	$275,479	$42,784	$41,961	$5,013,020
MINING	85	5,188,247	3,065,743	2,418,519	1,011,118	12,260	11,802	1,417,054
CONSTRUCTION	1,952	8,179,783	6,537,892	1,800,395	373,008	154,707	149,057	17,851,104
MANUFACTURING	2,819	617,709,539	436,874,461	212,314,735	45,108,803	938,661	855,536	102,232,399
TRANS., COMM. & UTIL.	779	39,331,981	17,533,710	25,934,830	3,380,017	455,406	409,768	49,012,672
WHOLESALE TRADE	2,289	98,873,519	78,330,962	19,971,459	3,297,726	264,842	252,497	30,219,461
RETAIL TRADE	3,763	56,661,670	37,948,089	28,586,804	2,815,025	270,832	254,419	30,472,579
FIN., INS. & REAL EST.	2,173	199,657,451	192,899,602	32,812,796	7,900,730	317,862	264,438	23,720,938
SERVICES	4,894	27,548,377	14,549,761	15,198,177	1,974,337	240,785	177,891	21,349,298
UNCLASSIFIED	2,890	113,343,607	83,117,290	31,262,486	6,590,005	119,387	105,374	12,610,165
TOTAL	20,779	1,170,306,050	873,894,108	371,195,638	72,646,248	2,816,646	2,522,735	293,898,690

TABLE 18

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY MAJOR INDUSTRY GROUP

MINIMUM CORPORATIONS

MAJOR INDUSTRY GROUP	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
AGRICULTURE	497	$1,013,239	$831,451	$214,177	$657	$328	$92	$49,700
MINING	88	3,758,475	2,788,916	1,402,863	6,347	487	488	8,888
CONSTRUCTION	1,897	6,911,119	5,814,347	1,295,202	188,809	1,624	64	189,788
MANUFACTURING	1,862	156,807,335	121,134,938	36,756,815	3,914,691	6,481	38	188,200
TRANS., COMM. & UTIL.	653	28,813,696	12,478,554	13,661,984	53,182	1,863	186	65,388
WHOLESALE TRADE	1,454	36,536,361	33,531,154	3,391,218	246,826	8,055	95	145,488
RETAIL TRADE	3,239	22,568,450	17,862,288	5,388,443	137,473	5,272	114	323,988
FIN., INS. & REAL EST.	2,884	13,623,988	6,644,799	62,845,986	5,581,741	188,898	183,348	288,488
SERVICES	4,125	18,841,422	5,538,388	5,783,987	142,369	1,824	269	412,588
UNCLASSIFIED	2,886	114,635,392	79,758,728	41,472,572	3,429,383	81,848	4,336	288,688
TOTAL	19,525	385,989,469	286,375,675	171,324,367	13,613,478	286,874	189,214	1,952,588

TABLE 19

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY MAJOR INDUSTRY GROUP

MULTI-STATE CORPORATIONS

MAJOR INDUSTRY GROUP	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
AGRICULTURE	122	$3,893,461	$3,142,697	$885,902	$251,954	$18,850	$18,559	$2,229,623
MINING	56	8,466,490	5,631,539	3,487,201	1,089,822	5,304	5,164	622,743
CONSTRUCTION	799	11,978,161	9,967,818	2,402,329	382,767	65,281	63,112	7,578,509
MANUFACTURING	2,486	770,013,967	555,176,857	248,174,191	48,959,672	881,320	794,640	94,977,250
TRANS., COMM. & UTIL.	408	57,671,150	29,354,691	37,663,348	3,388,415	484,485	358,444	42,897,925
WHOLESALE TRADE	1,436	129,633,837	107,870,902	22,547,094	3,474,940	203,285	185,342	22,231,275
RETAIL TRADE	779	70,546,145	49,397,006	31,642,011	2,809,435	138,241	118,638	14,209,258
FIN., INS. & REAL EST.	998	212,089,113	199,039,260	91,565,383	13,254,716	271,005	259,967	10,810,066
SERVICES	1,202	33,749,289	18,451,442	18,539,350	1,961,549	87,454	75,853	9,156,190
UNCLASSIFIED	1,414	225,451,823	160,980,461	71,409,441	9,937,043	118,882	72,479	8,207,291
TOTAL	9,700	1,523,493,436	1,139,012,673	528,316,250	85,342,313	2,186,107	1,952,198	212,882,070

TABLE 20

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY MAJOR INDUSTRY GROUP

100% MINNESOTA CORPORATIONS

MAJOR INDUSTRY GROUP	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
AGRICULTURE	1,110	$939,244	$725,552	$224,592	$24,182	$24,182	$23,494	$2,833,897
MINING	117	488,232	215,120	334,181	7,643	7,643	7,318	803,111
CONSTRUCTION	3,050	3,112,741	2,384,421	693,268	91,050	91,050	84,889	10,470,295
MANUFACTURING	2,135	3,702,907	2,832,542	896,559	63,822	63,822	60,934	7,435,349
TRANS., COMM. & UTIL.	1,024	2,474,527	657,573	1,933,466	52,784	52,784	51,502	6,180,047
WHOLESALE TRADE	2,387	5,776,843	3,991,214	815,583	69,612	69,612	67,250	8,163,586
RETAIL TRADE	6,223	8,683,975	6,413,371	2,244,436	143,063	143,063	135,895	16,587,221
FIN., INS. & REAL EST.	4,859	1,192,728	585,141	3,293,319	227,755	227,755	107,811	13,199,332
SERVICES	7,017	3,832,510	1,636,619	2,442,814	155,157	155,157	102,307	12,605,608
UNCLASSIFIED	3,562	2,527,176	1,895,557	1,325,537	82,345	82,345	37,231	4,691,474
TOTAL	30,684	32,722,883	21,257,110	14,203,755	917,413	917,413	679,751	82,969,120

TABLE 21

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY INDUSTRY CLASSIFICATION

ALL CORPORATIONS

INDUSTRY CLASSIFICATION	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
AGRICULTURE, FORESTRY AND FISHERIES								
AGRICULTURAL PRODUCTION, CROPS & LIVESTOCK	977	$1,882,875	$1,893,798	$795,958	$254,819	$34,918	$34,156	$4,111,415
AGRICULTURAL SERVICES, FORESTRY, FISHING, HUNTING & TRAPPING	255	3,029,830	2,774,451	314,536	22,117	8,114	7,897	951,385
MAJOR GROUP SUBTOTAL	1,232	4,832,705	3,868,249	1,110,494	276,136	43,032	42,053	5,062,720
MINING								
METAL MINING	26	3,636,587	2,200,644	1,544,247	346,899	1,245	1,235	68,558
COAL MINING	13	228,994	50,129	200,594	17,056	1,542	1,536	185,843
OIL & GAS EXTRACTION	48	2,529,191	1,771,680	1,247,915	496,996	861	568	70,923
NONMETALLIC MINERALS	86	2,552,030	1,824,206	828,626	156,514	9,299	9,143	1,101,310
MAJOR GROUP SUBTOTAL	173	8,946,722	5,846,659	3,821,382	1,017,465	12,947	12,482	1,425,854
CONSTRUCTION								
BUILDING CONSTRUCTION	1,718	7,817,829	6,016,813	1,243,950	187,613	82,444	76,771	9,312,346
HIGHWAY, STREET & OTHER HEAVY CONSTRUCTION	387	3,105,548	2,530,785	677,022	118,916	22,227	21,992	2,682,348
SPECIAL TRADE CONTRACTORS	1,824	4,967,525	3,804,641	1,174,625	167,288	51,660	50,358	6,126,110
MAJOR GROUP SUBTOTAL	3,849	15,890,902	12,352,239	3,095,597	473,817	156,331	149,121	18,040,804
MANUFACTURING								
FOOD & KINDRED PRODUCTS	444	77,588,681	58,872,794	23,139,291	5,039,237	123,727	114,689	13,625,293
TOBACCO PRODUCTS	8	612,184,780	87,398,121	84,337,320	82,142,857	911,865	910,872	91,384,938
TEXTILE MILL PRODUCTS	23	6,319,034	4,972,001	1,394,726	170,806	2,053	1,995	244,773
APPAREL & OTHER FABRICATED TEXTILE PRODUCTS	97	1,704,087	895,936	828,017	86,067	2,110	2,007	246,688
LUMBER & WOOD PRODUCTS, EXCEPT FURNITURE	212	6,680,627	4,470,272	2,996,672	240,496	25,212	22,558	2,714,710
FURNITURE & FIXTURES	82	1,476,635	911,037	611,810	146,921	3,179	3,042	367,117
PAPER & ALLIED PRODUCTS	68	19,515,167	13,158,436	7,546,644	864,088	24,740	21,629	2,381,992
PRINTING, PUBLISHING & ALLIED INDUSTRIES	566	9,935,244	4,855,388	4,700,089	973,886	79,518	71,682	8,655,848
CHEMICALS & ALLIED PRODUCTS	247	65,387,794	42,767,749	26,412,439	3,625,735	42,767	38,849	4,672,269
PETROLEUM REFINING & RELATED INDUSTRIES	49	188,723,275	141,895,118	47,385,882	14,777,078	92,025	88,029	10,480,464
RUBBER & MISCELLANEOUS PLASTIC PRODUCTS	189	14,689,261	10,892,794	5,228,287	189,425	20,512	18,542	2,237,914
LEATHER & LEATHER PRODUCTS	21	1,322,585	961,158	376,155	34,884	3,173	2,956	355,684
STONE, CLAY, GLASS & CONCRETE PRODUCTS	235	65,581,374	50,590,849	20,678,639	864,528	31,412	30,162	3,630,857
PRIMARY METAL INDUSTRIES	89	21,969,534	17,082,382	5,286,693	266,029	9,588	9,345	1,107,796
FABRICATED METAL PRODUCTS, EXCEPT MACHINERY & TRANSPORTATION EQUIPMENT	923	35,274,777	28,293,945	10,941,089	1,966,224	88,299	84,824	10,214,827
MACHINERY, EXCEPT ELECTRICAL	478	61,347,492	33,556,937	25,451,898	4,621,665	102,841	98,238	11,886,226
ELECTRICAL MACHINERY, EQUIPMENT & SUPPLIES	488	65,928,629	43,787,822	24,237,311	4,785,411	102,188	88,317	10,637,183
TRANSPORTATION EQUIPMENT	196	94,378,549	75,266,937	21,885,340	4,885,872	18,884	18,346	2,243,259
PROFESSIONAL, SCIENTIFIC & CONTROLLING INSTRUMENTS, PHOTOGRAPHIC EQUIPMENT & CLOCKS	118	17,076,959	8,605,858	11,583,742	2,758,763	22,454	20,443	2,457,354
MISC. MANUFACTURING	266	15,621,458	10,174,673	6,049,476	1,465,218	138,675	109,857	13,029,007
MAJOR GROUP SUBTOTAL	4,621	773,716,874	558,089,399	249,078,758	49,023,494	945,142	855,574	102,412,599
TRANSPORTATION, COMMUNICATION, & UTILITIES								
RAILROAD TRANSPORTATION, TERMINALS & RELATED SERVICES	68	$10,823,538	$4,564,058	$4,834,737	$519,715	$39,333	$35,675	$4,312,463
LOCAL & INTERURBAN PASSENGER TRANSIT	63	34,793	10,279	26,693	2,377	2,319	2,250	271,315
TRUCKING & WAREHOUSING	574	8,863,471	2,580,184	6,466,915	429,853	20,142	19,459	2,363,619
WATER TRANSPORTATION	33	629,358	457,192	203,869	27,948	2,494	2,404	290,050
AIR TRANSPORTATION	75	16,862,312	10,545,730	10,292,988	130,495	1,901	1,870	229,608
PIPE LINES, EXCEPT NATURAL GAS	11	1,592,854	1,206,425	401,851	184,415	22,903	22,850	2,741,975
OTHER TRANSPORTATION SERVICES	210	4,588,746	2,938,955	2,050,900	446,942	13,919	12,396	1,497,273
TELEPHONE, TELEGRAPH, RADIO, TV & OTHER COMMUNICATION SERVICES	227	11,858,429	4,531,209	12,337,485	1,326,025	149,246	146,320	17,567,288
ELECTRIC, GAS & SANITARY SERVICES	171	5,780,976	3,178,248	2,981,456	486,237	285,812	166,716	19,884,381
MAJOR GROUP SUBTOTAL	1,432	60,145,677	30,012,264	39,596,814	3,353,199	457,269	409,946	49,077,972

TABLE 21

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BY INDUSTRY CLASSIFICATION

ALL CORPORATIONS-CONTINUED

INDUSTRY CLASSIFICATION	NUMBER OF RETURNS	GROSS SALES (000)	COST OF GOODS SOLD (000)	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
WHOLESALE TRADE								
MACHINERY, EQUIPMENT & SUPPLIES	388	1,892,348	1,587,411	452,134	53,676	16,559	16,079	1,944,883
MOTOR VEHICLES & AUTOMOTIVE EQUIPMENT	382	3,974,955	3,172,290	850,381	126,927	12,756	12,472	1,510,281
LUMBER, CONSTRUCTION MATERIALS, FURNITURE & HOME FURNISHINGS	197	768,221	617,632	158,941	13,412	6,964	6,428	788,842
SPORTING, RECREATIONAL, PHOTOGRAPHIC, TOYS & SUPPLIES	92	$246,599	$189,336	$63,433	$3,784	$3,256	$3,285	$389,275
METALS & MINERALS	77	2,744,338	2,353,874	414,398	50,258	6,617	6,072	731,797
ELECTRICAL GOODS	177	6,528,759	4,887,773	1,693,176	323,432	16,623	12,630	1,517,680
HARDWARE, PLUMBING & HEATING EQUIPMENT	113	1,390,550	1,077,332	289,135	34,368	9,522	9,317	1,123,511
OTHER DURABLE GOODS	969	23,483,617	21,884,512	4,143,878	433,023	54,317	52,385	6,310,077
PAPER & PAPER PRODUCTS	68	$93,136	485,326	311,057	65,183	8,876	8,678	1,041,935
DRUGS, DRUG PROPRIETARIES, & SUNDRIES	43	2,666,455	1,449,341	1,677,858	715,246	8,496	7,519	903,883
APPAREL, PIECE GOODS & NOTIONS	94	232,514	127,657	81,859	8,367	2,850	1,963	248,143
GROCERIES & RELATED PRODUCTS	289	14,297,228	9,699,514	3,541,645	629,469	45,734	43,689	5,241,883
FARM PRODUCT RAW MATERIALS	367	23,462,457	20,845,141	1,915,797	303,795	39,721	31,561	3,717,717
PETROLEUM, CHEMICALS & RELATED PRODUCTS	215	46,020,201	40,662,866	4,540,159	613,015	28,376	20,189	2,420,301
ALCOHOLIC BEVERAGES	93	1,074,918	835,557	238,615	47,023	9,270	9,106	1,094,997
MISC. NONDURABLE GOODS	339	3,933,608	2,946,554	990,315	118,670	11,760	11,549	1,397,496
MAJOR GROUP SUBTOTAL	3,743	135,489,880	111,862,116	23,362,677	3,544,552	272,897	252,592	30,364,861
RETAIL TRADE								
BUILDING MATERIALS, HARDWARE, GARDEN SUPPLIES & MOBILE HOME DEALERS	1,152	6,471,937	5,020,879	1,656,850	182,901	48,448	38,545	4,653,350
GENERAL MERCHANDISE STORES	237	19,585,364	13,583,669	15,575,656	816,129	57,227	49,171	5,912,676
GROCERY & FOOD STORES	450	21,791,853	16,634,493	5,328,512	343,148	36,142	35,781	4,328,138
MOTOR VEHICLE DEALERS	582	5,484,635	4,874,216	647,727	15,299	14,437	12,071	1,486,757
GASOLINE STATIONS	425	4,816,163	3,516,311	413,698	42,096	9,854	9,463	1,142,844
OTHER AUTOMOTIVE DEALERS	207	453,747	268,778	145,165	7,145	4,291	4,287	513,977
APPAREL & ACCESSORY STORES	488	5,356,086	3,150,112	2,303,478	427,954	22,524	19,859	2,399,795
FURNITURE & HOME FURNISHING STORES	277	$482,768	$275,182	$142,635	87,434	86,343	86,107	9745,490
EATING & DRINKING PLACES	1,127	5,779,645	2,553,688	3,576,959	586,842	28,107	27,078	3,322,671
DRUG STORES	227	2,207,320	1,547,340	693,863	56,577	7,735	7,582	916,589
LIQUOR STORES	286	142,411	109,382	33,582	2,236	2,236	2,077	263,282
MISC. RETAIL STORES	1,544	7,618,191	4,284,415	3,368,482	544,737	43,968	42,672	5,111,510
MAJOR GROUP SUBTOTAL	7,002	79,230,120	55,818,377	33,886,447	2,952,498	273,304	254,533	30,796,479
FINANCE, INSURANCE AND REAL ESTATE								
BANKING & BANK HOLDING COMPANIES	280	1,813,915	1,847,020	5,513,812	438,123	67,654	20,455	2,447,721
CREDIT AGENCIES OTHER THAN BANKS	293	530,657	735	12,883,964	1,074,370	89,295	34,677	4,211,839
SECURITY & COMMODITY BROKERS, DEALERS, EXCHANGES & SERVICES	173	194,986,369	191,340,891	5,722,831	699,453	38,688	29,374	3,526,244
INSURANCE CARRIERS	447	12,393,945	5,851,414	65,866,834	10,688,790	203,753	197,214	3,613,249
INSURANCE AGENTS, BROKERS & SERVICES	669	961,827	67,320	1,777,823	144,648	17,945	15,782	1,812,425
REAL ESTATE	2,819	2,208,269	1,654,139	2,618,850	339,979	61,350	58,385	7,085,505
HOLDING & OTHER INVESTMENT COMPANIES	376	387,659	382,882	3,284,188	97,188	28,155	11,971	1,393,164
MAJOR GROUP SUBTOTAL	5,057	213,281,841	199,544,401	94,858,702	13,482,471	498,768	367,778	24,089,338
SERVICES								
HOTELS, MOTELS & OTHER LODGING PLACES	217	2,825,651	964,578	2,316,876	166,449	11,536	11,249	1,361,841
PERSONAL SERVICES	346	$932,381	$528,983	$438,962	$65,168	$11,580	$7,397	$903,088
BUSINESS SERVICES	1,654	6,745,130	2,892,355	4,984,303	588,884	91,306	46,548	5,669,849
AUTOMOBILE & OTHER REPAIR SERVICES	587	684,219	418,619	246,234	47,367	8,884	8,559	1,056,428
AMUSEMENT & RECREATIONAL SERVICES	473	2,847,826	1,814,981	1,130,737	41,877	8,963	8,143	1,004,572
OTHER SERVICES	4,942	23,626,592	13,476,553	11,873,072	1,207,821	118,422	96,264	11,766,820
MAJOR GROUP SUBTOTAL	8,219	37,581,799	20,088,061	20,982,164	2,116,706	242,611	178,160	21,761,798
UNCLASSIFIED	4,976	227,978,999	162,176,018	72,774,978	10,019,388	281,227	189,718	12,898,765
TOTAL	48,384	1,356,215,519	1,169,269,783	542,520,085	86,259,726	3,103,528	2,631,949	295,851,198

MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF TOTAL NET INCOME

TABLE 22

1977 - 1981
NUMBER OF RETURNS

Total Net Income At Least	But Less Than	1977	1978	1979	1980	1981
	$ 500	12,141	12,317	13,240	14,006	16,497
$ 500	5,000	4,594	4,568	4,696	4,621	4,803
5,000	10,000	2,510	2,624	2,684	2,728	2,868
10,000	15,000	1,570	1,725	1,856	1,771	1,870
15,000	20,000	1,137	1,297	1,407	1,443	1,479
20,000	25,000	984	1,022	1,141	1,227	1,236
25,000	30,000	737	809	923	1,049	984
30,000	35,000	625	683	784	799	800
35,000	40,000	482	529	678	678	668
40,000	50,000	891	999	1,190	1,137	1,105
50,000	60,000	814	926	942	983	868
60,000	70,000	400	484	622	654	605
70,000	80,000	258	336	376	490	490
80,000	90,000	210	241	340	449	417
90,000	100,000	192	219	273	325	383
100,000	150,000	629	764	888	1,037	996
150,000	200,000	371	399	477	524	528
200,000	250,000	260	271	351	361	338
250,000	500,000	662	776	892	910	812
500,000	1,000,000	498	510	666	680	578
1,000,000	5,000,000	818	921	1,000	1,090	983
5,000,000	and over	866	989	1,105	1,120	1,096
	TOTAL	31,649	33,409	36,551	38,083	40,304

TABLE 23

1977 - 1981
TOTAL NET INCOME (000's)

Total Net Income At Least	But Less Than	1977	1978	1979	1980	1981
	$ 500	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
$ 500	5,000	9,725	9,704	10,168	9,965	10,197
5,000	10,000	17,033	17,836	18,227	18,493	19,341
10,000	15,000	18,602	20,481	21,974	21,098	22,262
15,000	20,000	19,263	21,889	23,799	24,430	25,030
20,000	25,000	21,529	22,420	25,097	26,875	27,079
25,000	30,000	19,874	21,764	24,883	28,265	26,466
30,000	35,000	19,919	21,797	25,031	25,522	25,551
35,000	40,000	17,847	19,535	25,109	25,102	24,631
40,000	50,000	39,672	44,353	52,841	50,386	49,072
50,000	60,000	44,312	50,209	52,282	53,325	47,087
60,000	70,000	25,489	30,988	39,878	42,012	38,832
70,000	80,000	19,186	24,888	27,835	36,445	36,442
80,000	90,000	17,724	20,343	28,699	37,845	35,214
90,000	100,000	18,128	20,776	25,780	30,705	26,693
100,000	150,000	76,585	93,224	108,494	124,853	119,998
150,000	200,000	64,051	68,837	82,405	90,907	91,269
200,000	250,000	57,736	60,759	78,010	80,835	75,787
250,000	500,000	232,832	275,225	316,727	324,875	288,312
500,000	1,000,000	356,766	361,194	475,246	485,556	407,325
1,000,000	5,000,000	1,928,623	2,160,675	2,293,269	2,611,350	2,281,767
5,000,000	and over	53,908,782	64,587,851	72,538,672	81,627,441	82,581,371
	Total	$56,933,878	$67,954,748	$76,294,426	$85,776,285	$86,259,726

MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF TOTAL NET INCOME

1977 - 1981
MINNESOTA TAXABLE INCOME (000's)

TABLE 24

Total Net Income At Least	But Less Than	1977	1978	1979	1980	1981
	$ 500	$ 12,040	$ 3,446	$ 2,467	$ 9,927	$ 5,763
$ 500	5,000	7,046	6,994	7,267	7,137	7,497
5,000	10,000	14,775	15,435	15,646	16,029	16,409
10,000	15,000	16,334	17,663	19,256	18,770	19,614
15,000	20,000	16,810	19,473	21,099	21,796	22,216
20,000	25,000	18,861	19,589	22,309	23,903	23,733
25,000	30,000	17,120	19,092	22,024	25,216	23,148
30,000	35,000	16,953	18,844	21,780	22,232	22,208
35,000	40,000	15,667	16,431	21,068	21,337	20,681
40,000	50,000	33,261	37,283	44,559	43,835	41,561
50,000	60,000	37,081	41,958	44,102	44,884	38,715
60,000	70,000	19,734	24,607	31,869	34,655	32,278
70,000	80,000	13,818	19,301	21,338	29,680	28,652
80,000	90,000	12,565	15,540	22,207	28,699	28,828
90,000	100,000	13,065	14,181	18,332	23,874	20,300
100,000	150,000	51,584	63,693	76,057	91,500	85,881
150,000	200,000	38,311	39,956	52,151	57,755	57,789
200,000	250,000	29,196	33,224	43,635	45,798	42,535
250,000	500,000	107,259	127,449	164,189	165,815	147,224
500,000	1,000,000	100,480	109,654	161,712	189,228	146,177
1,000,000	5,000,000	258,065	280,733	336,594	386,351	340,991
5,000,000	and over	883,573	1,324,376	1,567,117	1,579,610	1,459,749
	Total	$1,733,618	$2,268,922	$2,736,776	$2,888,031	$2,631,949

1977 - 1981
TAX LIABILITY

TABLE 25

Total Net Income At Least	But Less Than	1977	1978	1979	1980	1981
	$ 500	$ 1,248,941	$ 1,289,411	$ 1,481,717	$ 1,832,578	$ 2,126,506
$ 500	5,000	933,651	920,999	967,169	950,377	1,005,765
5,000	10,000	1,771,260	1,855,047	1,888,333	1,933,049	1,985,257
10,000	15,000	1,955,150	2,126,136	2,318,598	2,253,040	2,366,627
15,000	20,000	2,224,846	2,330,118	2,540,634	2,635,231	2,659,543
20,000	25,000	2,255,919	2,348,115	2,679,231	2,866,056	2,852,738
25,000	30,000	2,088,503	2,288,388	2,618,270	3,030,110	2,789,100
30,000	35,000	2,028,758	2,267,306	2,614,886	2,668,637	2,665,677
35,000	40,000	1,827,579	1,943,026	2,528,167	2,557,466	2,483,837
40,000	50,000	3,974,387	4,454,040	5,351,049	5,253,945	4,983,094
50,000	60,000	4,439,472	5,043,170	5,257,301	5,381,373	4,605,005
60,000	70,000	2,376,463	2,933,313	3,838,759	4,166,475	3,832,666
70,000	80,000	1,651,135	2,320,870	2,571,542	3,560,182	3,443,397
80,000	90,000	1,499,212	1,858,193	2,665,776	3,449,693	3,458,329
90,000	100,000	1,558,879	1,700,375	2,206,268	2,847,968	2,408,051
100,000	150,000	6,141,686	7,617,758	9,150,043	10,960,895	10,291,639
150,000	200,000	4,581,711	4,770,407	6,231,743	6,898,898	6,924,241
200,000	250,000	3,428,112	3,856,220	5,200,081	5,504,738	5,111,951
250,000	500,000	12,760,573	15,193,367	19,649,852	19,925,790	17,429,106
500,000	1,000,000	11,618,567	13,003,960	19,338,037	22,382,145	17,264,141
1,000,000	5,000,000	29,737,008	31,899,421	38,426,690	44,266,860	39,103,086
5,000,000	and over	95,074,086	142,993,547	167,720,532	168,734,112	156,061,434
	Total	$195,175,898	$255,013,187	$307,245,678	$323,999,618	$295,851,190

MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME

1977 - 1981
NUMBER OF RETURNS

TABLE 26

Minnesota Taxable Income At Least	But Less Than	1977	1978	1979	1980	1981
	$ 500	14,042	14,410	15,370	16,163	18,660
$ 500	5,000	4,508	4,454	4,643	4,548	4,730
5,000	10,000	2,519	2,665	2,763	2,819	2,919
10,000	15,000	1,635	1,802	1,973	1,930	1,961
15,000	20,000	1,204	1,363	1,514	1,503	1,582
20,000	25,000	1,014	1,070	1,193	1,287	1,239
25,000	30,000	770	844	993	1,091	1,005
30,000	35,000	626	711	798	800	829
35,000	40,000	507	539	677	690	629
40,000	50,000	907	1,008	1,165	1,207	1,123
50,000	60,000	708	826	863	925	826
60,000	70,000	371	437	569	596	581
70,000	80,000	214	330	368	473	471
80,000	90,000	222	253	329	420	393
90,000	100,000	184	184	244	311	295
100,000	150,000	616	694	834	958	931
150,000	200,000	331	350	469	492	442
200,000	250,000	236	252	276	283	276
250,000	500,000	511	623	778	779	665
500,000	1,000,000	262	291	382	406	371
1,000,000	5,000,000	229	259	292	345	315
5,000,000	and over	33	44	58	57	61
	TOTAL	31,649	33,409	36,551	38,083	40,304

1977 - 1981
TOTAL NET INCOME (000's)

TABLE 27

Minnesota Taxable Income At Least	But Less Than	1977	1978	1979	1980	19[illegible]
	$ 500	$ 4,860,076	$ 4,848,488	$ 4,448,628	$ 5,232,104	$ 8,371,593
$ 500	5,000	480,646	401,224	430,469	417,249	775,316
5,000	10,000	535,880	521,371	738,041	744,007	432,033
10,000	15,000	646,459	935,096	976,188	355,398	372,279
15,000	20,000	258,491	226,504	839,842	270,479	492,175
20,000	25,000	246,806	293,252	315,872	299,233	415,959
25,000	30,000	296,454	2,397,017	1,826,912	400,799	700,946
30,000	35,000	1,445,437	297,022	291,917	313,979	212,820
35,000	40,000	186,056	231,122	292,529	433,050	776,937
40,000	50,000	628,125	420,421	420,225	950,541	642,139
50,000	60,000	324,175	529,123	449,349	916,263	550,863
60,000	70,000	453,833	407,194	512,857	604,522	542,591
70,000	80,000	251,646	422,421	424,358	460,429	540,253
80,000	90,000	353,267	511,053	562,263	526,200	481,703
90,000	100,000	467,438	403,099	381,129	298,505	2,183,106
100,000	150,000	1,621,616	1,677,129	2,067,270	3,503,864	2,236,905
150,000	200,000	1,367,002	1,316,151	2,200,842	2,413,233	3,963,636
200,000	250,000	1,585,601	2,035,851	1,525,560	8,233,250	2,419,248
250,000	500,000	5,806,760	6,984,490	7,469,651	7,483,350	12,024,153
500,000	1,000,000	6,374,042	7,881,562	7,733,630	7,803,012	8,307,589
1,000,000	5,000,000	16,933,444	16,781,538	20,446,887	23,200,327	22,256,727
5,000,000	and over	11,810,624	18,433,620	21,940,007	20,916,491	17,560,755
	TOTAL	$56,933,878	$67,954,748	$76,294,426	$85,776,285	$86,259,728

MINNESOTA CORPORATION INCOME TAX RETURNS
BY SIZE OF MINNESOTA TAXABLE INCOME

1977 - 1981
MINNESOTA TAXABLE INCOME (000's)

TABLE 28

Minnesota Taxable Income At Least	But Less Than	1977	1978	1979	1980	1981
	$ 500	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
$ 500	5,000	9,639	9,607	10,055	9,943	10,233
5,000	10,000	17,068	18,191	18,716	19,067	19,733
10,000	15,000	19,326	21,305	23,308	23,030	23,339
15,000	20,000	20,344	23,013	25,571	25,436	26,800
20,000	25,000	22,144	23,432	26,164	28,277	27,174
25,000	30,000	20,768	22,765	26,809	29,419	26,957
30,000	35,000	19,954	22,690	25,488	25,596	26,453
35,000	40,000	18,724	19,901	25,045	25,517	23,204
40,000	50,000	40,361	44,728	51,677	53,619	49,756
50,000	60,000	38,499	44,819	46,726	50,186	44,967
60,000	70,000	23,679	27,960	36,490	38,355	37,353
70,000	80,000	15,873	24,442	27,287	35,090	35,003
80,000	90,000	18,669	21,300	27,752	35,356	33,168
90,000	100,000	17,358	17,409	23,003	29,349	27,854
100,000	150,000	74,872	84,832	101,574	116,254	112,237
150,000	200,000	56,898	60,151	80,643	85,193	76,539
200,000	250,000	52,103	56,405	61,448	63,623	61,462
250,000	500,000	177,582	217,413	268,136	274,437	233,239
500,000	1,000,000	183,641	199,994	270,582	279,175	254,624
1,000,000	5,000,000	451,752	540,177	619,029	711,769	628,642
5,000,000	and over	434,364	768,388	941,273	929,340	853,212
	TOTAL	$1.733,618	$2,268,922	$2,736,776	$2,888,031	$2,631,949

1977 - 1981
TAX LIABILITY

TABLE 29

Minnesota Taxable Income At Least	But Less Than	1977	1978	1979	1980	1981
	$ 500	$ 1,425,070	$ 1,454,686	$ 1,549,784	$ 1,723,024	$ 1,945,340
$ 500	5,000	1,156,766	1,147,671	1,205,589	1,188,902	1,226,239
5,000	10,000	2,026,524	2,164,534	2,239,706	2,278,197	2,356,193
10,000	15,000	2,299,423	2,539,162	2,780,925	2,741,540	2,799,726
15,000	20,000	2,632,521	2,730,713	3,052,989	3,040,839	3,205,147
20,000	25,000	2,814,002	2,780,787	3,117,189	3,374,186	3,229,147
25,000	30,000	2,489,355	2,708,388	3,195,666	3,512,864	3,223,514
30,000	35,000	2,366,982	2,683,277	3,033,381	3,050,992	3,132,197
35,000	40,000	2,223,115	2,351,260	2,979,605	3,039,128	2,765,573
40,000	50,000	4,747,452	5,313,714	6,133,129	6,337,397	5,937,707
50,000	60,000	4,562,924	5,319,063	5,567,009	5,958,593	5,279,731
60,000	70,000	2,799,518	3,305,973	4,332,364	4,534,592	4,361,285
70,000	80,000	1,896,190	2,891,650	3,194,341	4,161,960	4,152,392
80,000	90,000	2,159,519	2,535,041	3,294,401	4,202,529	3,880,174
90,000	100,000	2,008,384	2,045,400	2,738,109	3,469,483	3,317,750
100,000	150,000	8,533,003	9,771,148	11,848,711	13,600,228	13,191,889
150,000	200,000	6,504,645	6,881,477	9,337,736	9,935,687	8,811,472
200,000	250,000	5,888,980	6,338,244	6,901,055	7,388,358	6,879,924
250,000	500,000	20,410,210	24,814,815	30,497,747	31,310,581	26,408,476
500,000	1,000,000	20,582,992	21,537,275	30,505,908	30,904,722	28,123,075
1,000,000	5,000,000	47,701,943	56,671,381	66,182,309	75,992,642	67,421,139
5,000,000	and over	48,146,380	87,027,528	103,558,025	102,253,174	94,203,100
	TOTAL	$195,175,898	$255,013,187	$307,245,678	$323,999,618	$295,851,190

MINNESOTA CORPORATION INCOME TAX RETURNS
BY MAJOR INDUSTRY GROUP

TABLE 30

1977 - 1981
NUMBER OF RETURNS

Major Industry Group	1977	1978	1979	1980	1981
Agriculture	933	1,031	1,095	1,187	1,232
Mining	166	147	161	174	173
Construction	3,180	3,429	3,903	4,160	3,849
Manufacturing	4,464	4,602	4,966	4,961	4,621
Trans., Comm., & Util.	1,354	1,401	1,525	1,594	1,432
Wholesale Trade	3,019	3,129	3,525	3,633	3,743
Retail Trade	6,359	6,705	7,426	7,475	7,002
Finance, Ins., & Real Estate	5,196	5,217	5,597	5,534	5,057
Services	6,286	6,866	7,545	7,999	8,219
Unclassified	692	882	808	1,366	4,976
TOTAL	31,649	33,409	36,551	38,083	40,304

TABLE 31

1977 - 1981
TOTAL NET INCOME (000's)

Major Industry Group	1977	1978	1979	1980	1981
Agriculture	$ 28,577	$ 141,202	$ 122,995	$ 137,781	$ 276,136
Mining	1,157,490	1,166,704	1,523,584	1,211,299	1,017,465
Construction	353,058	549,573	525,802	526,477	473,817
Manufacturing	36,760,966	45,109,603	49,104,985	51,668,596	49,023,494
Trans., Comm., & Util.	3,456,076	3,363,336	3,892,699	4,711,271	3,353,199
Wholesale Trade	4,106,233	2,719,377	3,488,463	4,681,928	3,544,552
Retail Trade	2,594,184	3,053,939	3,710,389	3,316,612	2,952,498
Finance, Ins., & Real Estate	6,681,790	8,905,736	11,200,223	11,721,282	13,482,471
Services	1,015,085	1,540,856	1,965,322	1,863,944	2,116,706
Unclassified	780,419	1,404,422	759,964	5,937,095	10,019,388
TOTAL	$56,933,878	$67,954,748	$76,294,426	$85,776,285	$86,259,726

MINNESOTA CORPORATION INCOME TAX RETURNS
BY MAJOR INDUSTRY GROUP

1977 - 1981
MINNESOTA TAXABLE INCOME (000's)

TABLE 32

Major Industry Group	1977	1978	1979	1980	1981
Agriculture	$ 19,893	$ 22,247	$ 29,402	$ 29,977	$ 42,053
Mining	12,263	9,548	16,864	11,526	12,482
Construction	66,788	77,899	124,693	138,843	149,121
Manufacturing	681,276	803,590	991,979	1,064,734	855,574
Trans., Comm., & Util.	205,311	449,306	460,330	405,158	409,946
Wholesale Trade	177,329	193,514	220,476	274,557	252,592
Retail Trade	222,738	257,666	328,953	309,700	254,533
Finance, Ins., & Real Estate	246,531	329,055	411,392	396,803	367,778
Services	83,229	97,975	136,538	152,610	178,160
Unclassified	18,260	28,122	16,149	104,123	109,710
TOTAL	$1,733,618	$2,268,922	$2,736,776	$2,888,031	$2,631,949

1977 - 1981
TAX LIABILITY

TABLE 33

Major Industry Group	1977	1978	1979	1980	1981
Agriculture	$ 2,359,881	$ 2,702,897	$ 3,554,704	$ 3,576,448	$ 5,062,720
Mining	1,478,920	1,154,111	2,032,329	1,392,874	1,425,854
Construction	8,105,391	9,506,202	13,162,515	16,849,553	18,040,804
Manufacturing	81,192,805	96,219,249	118,975,103	127,552,354	102,412,599
Trans., Comm., & Util.	25,112,506	53,854,948	55,227,563	48,597,345	49,077,972
Wholesale Trade	21,264,248	23,219,684	26,562,652	33,036,243	30,364,861
Retail Trade	26,903,204	31,175,637	39,842,579	37,470,561	30,796,479
Finance, Ins., & Real Estate	16,792,245	21,902,468	29,157,805	25,005,953	24,009,338
Services	9,738,705	11,892,077	16,741,179	18,677,812	21,761,798
Unclassified	2,227,993	3,385,914	1,989,249	11,840,475	12,898,765
TOTAL	$195,175,898	$255,013,187	$307,245,678	$323,999,618	$295,851,190

TABLE 34

1981
MINNESOTA CORPORATION INCOME TAX RETURNS
BANK CORPORATIONS

BY SIZE OF MINNESOTA TAXABLE INCOME

MINNESOTA TAXABLE INCOME	NUMBER OF RETURNS	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
LOSS - $ 499	35	$574,876	$2	$2	$0	$4,338
$ 500 - 9,999	4	3,116	16	16	11	1,376
10,000 - 19,999	4	3,514	67	67	61	7,388
20,000 - 29,999	9	8,588	227	227	205	24,615
30,000 - 34,999	4	2,240	133	133	131	15,705
35,000 - 39,999	13	8,769	491	491	479	57,500
40,000 - 49,999	13	9,300	599	599	586	70,098
50,000 - 59,999	13	9,832	717	717	704	84,611
60,000 - 69,999	17	16,010	1,148	1,148	1,116	134,080
70,000 - 79,999	21	16,235	1,571	1,571	1,551	186,326
80,000 - 89,999	34	22,940	2,892	2,892	2,852	342,451
90,000 - 99,999	22	24,332	2,107	2,107	2,077	249,853
100,000 - 149,999	115	111,436	14,111	14,111	13,938	1,672,896
150,000 - 199,999	88	106,629	15,492	15,492	15,349	1,842,631
200,000 - 249,999	62	98,725	13,902	13,902	13,709	1,644,970
250,000 - 499,999	174	418,752	63,215	63,215	62,580	7,509,297
500,000 - 999,999	92	390,089	62,207	62,207	61,430	7,371,386
1,000,000 AND OVER	44	807,520	114,161	114,161	112,704	13,524,878
TOTAL	764	2,632,903	293,058	293,058	289,483	34,744,399

TABLE 35
BY SIZE OF TOTAL NET INCOME

TOTAL NET INCOME	NUMBER OF RETURNS	TOTAL INCOME (000)	TOTAL NET INCOME (000)	MINNESOTA NET INCOME (000)	TAXABLE INCOME (000)	TAX LIABILITY
LOSS - $ 499	33	$573,491	$0	$0	$0	$4,138
$ 500 - 9,999	6	4,501	18	18	11	1,576
10,000 - 24,999	8	5,509	160	160	150	18,086
25,000 - 29,999	4	3,849	102	102	96	11,490
30,000 - 34,999	5	4,984	165	165	151	18,132
35,000 - 39,999	12	7,884	451	451	440	52,768
40,000 - 49,999	13	8,955	588	588	577	69,128
50,000 - 59,999	12	10,157	648	648	634	76,119
60,000 - 69,999	16	10,755	1,045	1,045	1,028	123,500
70,000 - 79,999	20	15,967	1,472	1,472	1,452	174,435
80,000 - 89,999	33	25,551	2,762	2,762	2,713	325,844
90,000 - 99,999	25	26,635	2,356	2,356	2,324	279,419
100,000 - 149,999	114	109,076	13,864	13,864	13,693	1,643,478
150,000 - 199,999	86	102,513	14,941	14,941	14,805	1,777,355
200,000 - 249,999	63	94,242	13,896	13,896	13,714	1,645,609
250,000 - 499,999	176	423,234	63,210	63,210	62,574	7,508,642
500,000 - 999,999	94	398,030	63,219	63,219	62,417	7,489,802
1,000,000 AND OVER	44	807,520	114,161	114,161	112,704	13,524,878
TOTAL	764	2,632,903	293,058	293,058	289,483	34,744,399

Form **M-4**

Minnesota Corporation Income Tax Return

1980

(91)

Print or type For the calendar year 1980 or other tax year beginning _____, 1980, ending _____, 19____

Name of Corporation				Minnesota Identification Number	Date of Incorporation
Street Address				Federal Identification Number	Under Laws of What State?
City or Post Office	County	State	Zip Code	Fill in former name or address if changed since 1979 return.	
Address of Principal Office in Minnesota	City	County	Zip Code		

A Copy Of The Federal Income Tax Return Including Schedules Must Be Attached. Corporations filing consolidated federal returns see instructions.

1	Taxable income before net operating loss deduction and special deductions (line 28, federal Form 1120)		1
2	Contributions		2
3	Minnesota income tax		3
4	Other states' income tax accrued		4
5	Excess of percentage depletion over cost depletion		5
6	Interest exempt from federal income tax		6
7	DISC net income		7
8	Other additions (attach schedule)		8
9	Total (add lines 1 through 8)		9
10	50% capital gains	10	
11	Other states' income tax paid	11	
12	DISC dividends	12	
13	Foreign dividend gross-up	13	
14	Other deductions (attach schedule)	14	
15	Total deductions (add lines 10 through 14)		15
16	Net income (loss) before net operating loss deduction (subtract line 15 from line 9)		16
17	Net operating loss deduction		17
18	Net income (subtract line 17 from line 16, or from Schedules A, C or D if income is apportioned)		18
19	Minnesota farm loss to be added back (attach Schedule M-4F)		19
20	Taxable net income (add lines 18 and 19)		20
21	Contributions credit (attach schedule)	21	
22	Dividend received credit (page 2, Schedule B, col. 7)	22	
23	Specific credit	23	500.00
24	Total (add lines 21 through 23)		24
25	Balance subject to tax (subtract line 24 from line 20)		25
26	**Income tax** — 12% of line 25		26
27	Pollution control credit (attach Schedule PC)		27
28	Energy credit (see instructions)		28
29	Total (add lines 27 and 28)		29
30	Total tax (subtract line 29 from line 26)		30
31	Minimum tax on items of tax preference (attach Schedule M-1MT)		31
32	**Total liability** (add lines 30 and 31)	**(Minimum Tax $100.00)**	32
33	1980 estimated tax payments and credits and/or extension application payments	33	
34	Exempt agricultural electricity credit (attach Schedule EAC)	34	
35	Gasoline and special fuel tax credit for boat use only (attach Schedule GTC)	35	
36	Gasoline and special fuel tax credit for other than boat use (attach Schedule GTC)	36	
37	Total (add lines 33 through 36)		37
38	If line 32 is greater than line 37, subtract line 37 from line 32 and fill in **Balance of Tax Due**		38
39	Additional charge for underpayment of estimated tax (pay when filing return)	39	
40	Amount **paid** with return (make check or money order out to "Commissioner of Revenue")		40
41	If line 37 is greater than line 32, subtract line 32 from line 37 and fill in **Overpayment**		41
42	Amount of line 41 you want credited to 1981 estimated tax	42	
43	Amount of line 41 you want refunded	43	

Officer — I declare under penalties of perjury and criminal liability for willfully making a false return, that this return is true, correct and complete to the best of my knowledge and belief. I confess judgement to the State of Minnesota for the amount of tax shown due, to the extent not timely paid.

Preparer — This return is true, correct and complete to the best of my knowledge and belief.

Mail to:
Minn. Corporation Income Tax
Centennial Office Building
St. Paul, Minnesota 55145

Sign Here

Signature of officer _____ Title _____ Date _____ ( ) Telephone number _____

Signature of preparer _____ Name of preparer's firm _____ Minn. I.D. or soc. sec. no. _____ ( ) Telephone number _____

Form
M-5
(Rev. 12/80)

Minnesota Apportionment Information

(103)

To be attached to the income tax return of every taxpayer whose taxable net income is from a trade or business carried on both in and outside Minnesota.

Name of Taxpayer	Minnesota Identification Number	Tax Year Ended

Schedule A — Net Income Apportionable To Minnesota

This schedule must be completed by taxpayers whose business consists of the manufacture of personal property and sale of personal property both in and outside Minnesota. Except as stated, it must also be completed by all other taxpayers whose net income is subject to apportionment.

1 Net income (loss) before net operating loss deduction						1
2 Total non-apportionable net income (income from property not used in your business) (attach itemized list)						2
3 Apportionable business income (subtract line 2 from line 1)						3
Business Income Apportionment Formula **Tangible Property Owned or Used** Exclusive of property yielding income reported in lines 2 and 14	**A** Within Minnesota	**B** Total	**C** Ratio of Within Minn. to Total	**D** Weight Accorded Factors	**E** Weighted % (multiply col. C by col. D)	
4 Average tangible property owned (less accumulated depreciation) 4						
5 Rents paid (capitalized) Gross rents x 7½ 5						
6 Total property owned and used (add lines 4 and 5) 6			%	15%	%	
7 Total payroll, including compensation of officers 7			%	15%	%	
8 Sales, gross earnings or receipts (whichever applicable) 8			%	70%	%	
9 Total (add percentages on lines 6, 7 and 8, column C) 9			%			
10 Arithmetic average (divide total on line 9, column C by 3) 10			%			
11 Weighted ratio (add percentages on lines 6, 7 and 8, column E) 11					%	
12 Apportionment percentage (lesser of column C, line 10 or column E, line 11) 12						%
13 Income apportioned to Minnesota (multiply line 3 by line 12) 13						
14 Minnesota non-apportionable net income (income from property not used in your business) (attach itemized list) 14						
15 Taxable net income before net operating loss deduction (add lines 13 and 14) 15						
16 Net operating loss deduction 16						
17 Net income per Minnesota return (subtract line 16 from line 15) (fill in on appropriate line of income tax return) 17						

If the multiple factor formula in Schedule A will not properly show taxable net income assignable to the state of taxpayers whose net income is subject to apportionment under Minnesota Statute 290.19, subd. 1(2)(a), there may be used, if practical and if its use will properly and fairly show the income, the percentage which the sales, gross earnings or receipts from business operations, entirely or partly, in this state bears to the total sales, gross earnings or receipts from business operations wherever located; or the separate accounting method. (Minnesota Statute 290.19, subd. 1(4)(b).) (Read intructions.) In this case, use Schedules C or D.

Schedule C — Sales, Gross Earnings Or Receipts Percentage Method

1	Net income before net operating loss deduction	1
2	Total non-apportionable net income (income from property not used in your business) (attach itemized list)	2
3	Apportionable income (read instructions)	3
4	Sales, gross earnings or receipts during tax year in Minnesota	4
5	Sales, gross earnings or receipts during tax year both in and outside Minnesota	5
6	Apportionment percentage (line 4 divided by line 5)	6 %
7	Income apportioned to Minnesota (muitiply line 3 by line 6)	7
8	Minnesota non-apportionable net income (income from property not used in your business) (attach itemized list)	8
9	Taxable net income before net operating loss deduction (add lines 7 and 8)	9
10	Net operating loss deduction	10
11	Taxable net income (subtract line 10 from line 9) (fill in on appropriate line of income tax return)	11

Name of Taxpayer	Minnesota Identification Number	Tax Year Ended

Schedule D — Separate Accounting Data And Reconciliation Of Book Income With Taxable Income

In cases where an item is claimed as a deduction in column A for general administrative expenses, attach a schedule showing how the expenses were allocated and the method used in determining the ratio.

The column entitled "Basis Of Allocation and Percentage" must be completed. Fill in "Actual" or "Sales" or "Gross Receipts", if one of these methods is used. If any other basis is used, fill in the title for the basis. In cases where any basis other than the "Actual" basis is used, also show the percentage. "Actual" means the actual income and expense without the use of any allocation or apportionment method at any time during the year.

		Basis of Allocation and Percentage	A Minnesota	B Outside	C Total
Income	1 Gross sales or receipts: Less returns and allowances . . . 1				
	2 Cost of goods sold and/or operations . . . 2				
	3 Gross profit (subtract line 2 from line 1) . . . 3				
	4 Dividends . . . 4				
	5 Interest . . . 5				
	6 Gross rents . . . 6				
	7 Gross royalties . . . 7				
	8 Net gains (losses) (read instructions) . . . 8				
	9 Other income . . . 9				
	10 Total income (add lines 3 through 9) . . . 10				
Deductions	11 Compensation of officers . . . 11				
	12 Salaries and wages (not deducted elsewhere) . . 12				
	13 Repairs . . . 13				
	14 Bad debts . . . 14				
	15 Rents . . . 15				
	16 Taxes . . . 16				
	17 Interest . . . 17				
	18 Amortization . . . 18				
	19 Depreciation . . . 19				
	20 Cost depletion . . . 20				
	21 Advertising . . . 21				
	22 Pension, profit sharing, etc. plans and employee benefit programs . . . 22				
	23 Other deductions . . . 23				
	24 Total deductions (add lines 11 through 23) . . . 24				
Reconciliation	25 Net book income (subtract line 24 from line 10) . . . 25				
	26 Life insurance premiums paid . . . 26				
	27 Allowable contributions . . . 27				
	28 Minnesota income taxes . . . 28				
	29 Reserve for federal income taxes . . . 29				
	30 Capital loss . . . 30				
	31 Nondeductible interest . . . 31				
	32 _____ 32				
	33 Total (add lines 25 through 32) . . . 33				
	34 _____ 34				
	35 _____ 35				
	36 _____ 36				
	37 _____ 37				
	38 Total deductions (add lines 34 through 37) . . . 38				
	39 Minnesota taxable net income (in col. A, subtract line 38 from line 33) (fill in on appropriate line of income tax return) . . . 39				
	40 Outside income placed on same basis (in col. B, subtract line 38 from line 33) . . . 40				
	41 Total (in col. C, subtract line 38 from line 33) . . . 41				

Assignment Of Income — Schedules A, C and D

Income Is Directly Allocable Or Assignable To Minnesota

1. If a trade or business is carried on entirely in this state.
2. If the income is from construction projects in Minnesota.
3. If income and gains are from tangible property in Minnesota used in a business which consists mainly of holding the property and collecting the income from that property.
4. If a business has its legal or commercial location in Minnesota and,
   a. it has intangible property not used in business,
   b. its business consists mainly of the holding of the property and the collection of income and gains from that property,
   c. it receives interest from a mortgage guaranteed by real estate located in another state.
5. Income from a business consisting mainly of the performance of personal or professional services, is assigned to this state, and the income of nonresident taxpayers from these sources is assigned to this state if the labor or services are performed in this state.

Computation, Business Conducted Partly In The State; Apportionment By Business Engaged In The Manufacture Of Personal Property

Compute the taxable net income from a trade or business carried on both in and outside this state which consists of the manufacture of personal property by deducting from the total gross income of the business wherever derived, deductions which are permitted by Minnesota Statute 290.09 connected with or allocated against the production or receipt of the income. Apportion the remaining net income to Minnesota by taking the average of the following three percentages:

(a) The percentage which the sales in this state is of the total sales;

(b) The percentage which the total tangible property (real, personal, and mixed, owned or rented, and used by the taxpayer in this state during the tax period in connection with the trade or business) is of the total tangible property in connection with the trade or business during the tax period;

(c) The percentage which the taxpayer's total payrolls paid or incurred in this state or paid for labor performed in this state in connection with the trade or business is of the taxpayer's total payrolls paid or incurred in connection with the entire trade or business;

(d) The percentage of the remainder to be assigned to this state must not be greater than the total of the following percentages: 70 percent of the percentage determined under paragraph (a), 15 percent of the percentage determined under paragraph (b), and 15 percent of the percentage determined under paragraph (c).

Computation For Business Not Engaged In The Manufacture Of Personal Property — Apportionment Methods

In all cases other than a business consisting of the manufacture and sale of personal property both in and outside the state, if the methods specified in paragraphs (a) through (d) under Computation, Business Conducted Partly In The State; Apportionment, will not properly show assignable taxable net income, there may be used, if practical, and if its use will properly and fairly show the income, the percentage which the sales, gross earnings or receipts from business operations entirely or partly in this state bears to the total sales, gross earnings or receipts from business operations, wherever carried on; or the separate accounting method.

The sales, payrolls, earnings and receipts referred to above must be those for the tax year in which the tax is being computed. The property referred to above must be the average of the property owned and used by the taxpayer during the tax year in which the tax is being computed. **Do not average rents paid during the tax year.**

Determination Of Sales Made In This State

The following rules apply in determining if sales are made in this state:

1. Sales of tangible personal property are made in this state if the property is delivered or shipped to a purchaser in this state, and the taxpayer is taxed in this state, regardless of the f.o.b. point or other conditions of the sale.
2. Property is considered to be delivered or shipped to a purchaser in this state if the recipient is located in this state even though the property is ordered from outside this state.
3. Property is delivered or shipped to a purchaser in this state if the shipment ends in this state, even though the property is later transferred by the purchaser to another state.
4. The term "purchaser in this state" includes the final recipient of the property if the taxpayer in this state, specified by the purchaser, delivers to or has the property shipped to the final recipient in this state.
5. When property being shipped by a seller from the state of origin to a consignee in another state has its destination changed to a purchaser in this state, the sales are in this state.
6. Sales made by or through a corporation which is qualified as a domestic international sales corporation under Section 992 of the Internal Revenue Code are not considered to have been made in this state.

Application Of Apportionment Methods

(a) The methods specified by above apply wherever the business carried on in this state is a significant part of a business carried on both in and outside this state.

(b) Minnesota Statutes 290.17 and 290.18 apply to that portion of a taxpayer's income which is not from a trade or business carried on both in and outside this state.

(c) Use the methods specified above to find the net income allocated to this state. However, any taxpayer who feels the method specified is unfair, may ask the Commissioner of Revenue if he can use some other basis to find his taxable net income, including separate accounting.

Information And Assistance

If you need help or additional information to complete Schedule A, C or D, call 296-3781 in the metropolitan Twin City area. Elsewhere in Minnesota, you may call our St. Paul office toll free: (800) 652-9094.